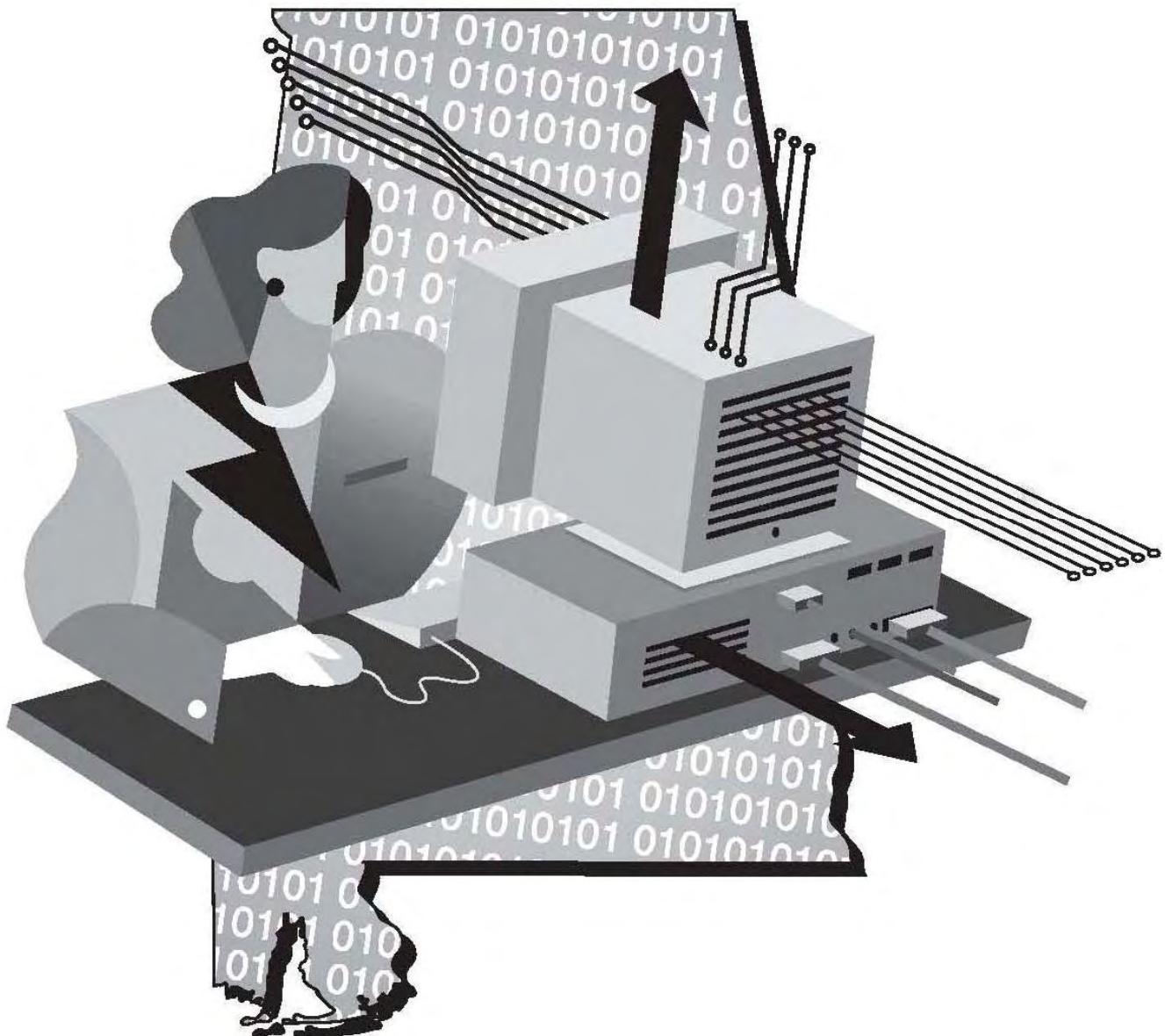


Software Developers and Transmitters Guidelines and Schemas



Alabama Corporate Income Tax Returns Tax Year 2005



Alabama Department of Revenue
Corporate Income Tax Electronic Filing
Publication AL4164 (Final 2/2006)

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SECTION 1: INTRODUCTION

The Alabama Department of Revenue (Department), in conjunction with the Internal Revenue Service (IRS), will begin accepting Alabama Corporate Income Tax (20C) returns and corresponding forms and schedules for tax year 2005 by using the IRS' Modernized E-File system (MeF). The transmission method will be a Web Service using Simple Object Access Protocol (SOAP) with attachments messaging. The return data will be formatted using Extensible Markup Language (XML). Authorized E-File providers, also known as Electronic Return Originators (ERO's) can submit returns to the IRS MeF system for federal and state return processing. State returns can be submitted as a federal return with a state return attached, called a "Fed/State" return, or as a state return, known as a "State Only" submission. Each return (Fed/State or State Only) must be in a separate submission. Multiple submissions may be contained in a single message payload. Software developers must test with the department and receive approval prior to submitting live Fed/State or State-Only returns.

SECTION 2: Version Control for Schemas and Business Rules

Each tax return transmission file, and acknowledgement file has a corresponding XML schema and a respective set of business rules that are used to validate the filed tax return. Each XML transmission file schema, XML schema, and business rule document has a separate version number. It is important to note the following principles regarding version numbers:

The transmission file's schema version (number) and the tax return(s) schema version number may be different. The tax return's schema version number and its associated business rule number will be the same. This ensures that a set of rules enforce the appropriate schema version.

Each business rule document's version number identifies the version of the business rule. The version number on the set of rules dictates the schemas for which the rules are enforced and the version number on the schemas dictates which rules should be invoked for that schema version.

The "Active Validating Schema Version" specifies the business rule and schema version that will be used to validate a tax return that has been received by the IRS during a timeframe. This provides a mechanism for different versions to be accepted at the same time. It also enables an older version to be validated against a newer version's set of schemas and business rules. The IRS will publish all valid schema/business rule versions and the versions that will be used to validate it.

VERSION NUMBERING SCHEME:

The version number includes the tax year for which the schema and business rule document applies (YYYY), the version initial (v), and the four-digit version number (NN.NN). Note: The version initial is case sensitive. The version number of MeF business rules that are invoked for the MeF XML schemas will always have the same version number as the schema version, thereby, providing a mechanism that aligns the various versions of schemas with their applicable business rules. The structure of the version number and a few examples are given below:

AL 2004v1.0
AL 2004v1.1
AL 2005v1.0
AL 2005v1.1

The version number will change with each new tax year and each tax year's subsequent changes. New versions are generated with changes to the tax return's XML schema structure, content, and business rules. These changes will increase the version number when the new version is published. Major changes will increase the left digit and minor changes increase the right digit. This includes the following:

- A new tax year. The tax year part of the version number will change with each subsequent tax year and the version number is reset to 1.0.

- Additions, deletions, and updates to a schema's data elements. This includes any schema modification to a form and/or attachment. Even if the tax return's business rules were not affected by the additions, deletions, and updates to the tax return's schemas, the business rule's version number will be changed to maintain the alignment between the MeF schemas and the applicable business rules.
- Additions and deletions to the business rules. Even if the business rule change(s) did not affect the tax return's schema, the tax return's schema version will be changed to maintain the alignment between the tax return's schema and the applicable business rules. The valid versions for all MeF tax return schemas and business rules may differ since each tax return represents a separate schema-business rules combination. A schema and/or business rule change to a tax return may not affect another tax return. In this case, the other tax return types may not need to be changed.

How does MeF use Versions?

The return data shall contain the return version used to compose it. The IRS shall publish the schema version that will be used to validate the return, called 'active validating schema version', at any point in time during the processing year. The returns can be filed using any published schema version. They will be validated against the 'active validating schema version' at the time the return is processed. If the return data conforms to the rules enforced by the 'active validating schema version', it will be accepted.

SECTION 3: CHANGES FOR TAX YEAR 2005

Tax Year 2005 is the first tax year made available for Corporations to electronically file their income tax return. Initially, Alabama will only accept one return each filing season, any subsequent filings such as additional short year returns and amended returns must be filed by paper.

Corporations electing to electronically file their Alabama Corporate Income Tax return must also electronically pay their tax liability. The Department offers three electronic payment options; Electronic Funds Transfer (EFT), Electronic Check (E-Check) and Credit Card. See Section 12 Electronic Payment Options.

SECTION 4: CONTACT INFORMATION

This publication provides information necessary for the development of software intended for use by businesses and individuals to electronically file Alabama Corporate Income Tax returns. Our goal is to maintain open lines of communication to assure the success of your software and the electronic filing program for the state of Alabama. You are invited to contact us with any question or comment you have regarding our Corporate Income Tax Electronic Filing Program. For best possible service, please choose the appropriate contact carefully.

FOR TECHNICAL QUESTIONS REGARDING:

- The web site
- The XML Schema
- The Summary of the XML Schema (spreadsheet)
- Additional detail of schema elements
- The sample return
- The sample xml instance document
- Software testing and approval
- Missing acknowledgements

CONTACT: Corporate Income Tax E-File Coordinator
 Individual & Corporate Tax Division
 Alabama Department of Revenue
 P.O. Box 327450
 Montgomery, AL 36132-7450

Kathleen Campbell, E-File Project Manager @ 334-242-9822
Jo Ann Ledbetter, Corporate E-File Coordinator @ 334-242-1219

EMAIL: corporate.efile@revenue.alabama.gov

FAX: 334-353-8068

FOR CORPORATE INCOME TAX QUESTIONS REGARDING:

- Form/schedule development
- Substitute forms approval

CONTACT: Individual & Corporate Tax Division
Forms Officer
50 N Ripley St, Room 4212
Montgomery AL 36104

Jayne Stinson, Forms Officer @ 334-353-9447

EMAIL: jayne.stinson@revenue.alabama.gov

FAX: 334-242-0064

FOR CORPORATE INCOME TAX QUESTIONS REGARDING:

- Corporate Income Tax Laws and Regulations
- Filing requirements
- General correspondence
- Billings
- Refunds
- Name and address changes

CONTACT: Corporate Income Tax Section
Individual & Corporate Tax Division
Alabama Department of Revenue
P.O. Box 327430
Montgomery, AL 36132-7430

TELEPHONE: 334-242-1200

EMAIL: www.revenue.alabama.gov/mailform.cfm
Select Corporate Income Tax from the dropdown list

FAX: 334-242-2537

FOR CORPORATE INCOME TAX QUESTIONS REGARDING:

- Preliminary and Final Assessments

CONTACT: Business Tax Assessments Section
Individual & Corporate Tax Division
Alabama Department of Revenue
P.O. Box 327433
Montgomery, AL 36132-7433

TELEPHONE: 334-353-9600

EMAIL: vicki.stewart@revenue.alabama.gov

FAX: 334-353-2631

OTHER INFORMATION:

Alabama's website - www.alabama.gov

Alabama Department of Revenue website – www.revenue.alabama.gov

Corporate Income Tax Electronic Filing Information – www.revenue.alabama.gov/incometax/corpefilemain.htm

State Master Schema - www.irs.gov/efile/article/0,,id=140378,00.html

Internal Revenue Service (IRS) – www.irs.gov

IRS 1120/1120S e-file information website - www.irs.gov/efile/article/0,,id=103789,00.html

Federation of Tax Administrators (FTA) – www.taxadmin.org

SECTION 5: ACCEPTANCE AND PARTICIPATION

APPLICATION TO PARTICIPATE

The following information must be provided to department prior to submitting test transmissions:

- Software developer company name
- Address
- EFINs/ETINs (test and production) assigned by Internal Revenue Service
- Primary Contact person – name, telephone number, email address
- Secondary Contact person – name, telephone number, email address
- TY 2005 Alabama forms supported for Corporate E-File
- Alabama items and forms NOT supported for E-File.
- Software Developer Code. Provide a separate code for each software product (web-based, professional desktop or desktop individual taxpayer).

Information may be faxed or emailed. Receipt and acceptance of the required documentation identifies the developer as interested in participating in the federal/state electronic filing program for Alabama. It provides the opportunity to initiate developing, testing and obtaining software approval with the department. It does not represent acceptance of any software nor does it confirm the accuracy of any software developed.

SECTION 6: DEVELOPER RESPONSIBILITIES

ERO's and transmitters must be approved with the IRS in order to submit Fed/State or State Only returns.

CONFIDENTIALITY

Unauthorized access or disclosure of confidential taxpayer information will result in severe Federal and Alabama criminal and civil penalties. In accordance with Code of Alabama, 1975 §40-2A-10 disclosure of confidential information in violation of this statute is a class A misdemeanor.

COMPLIANCE

Alabama participates in the federal/state electronic filing program. Therefore, any software developed must meet **all** federal **and** state requirements. The following guidelines compliment IRS. Alabama publications are not intended to alter or amend the IRS requirements.

- Comply with all federal and state procedures, requirements and specifications as defined in the following publications:

- IRS Publications 4163 - *Modernized e-File Information for Authorized IRS e-file Providers of Forms 1120/1120S*
- IRS Publication 4164 - *Modernized e-File Guide for Software Developers and Transmitters*
- Alabama Publication AL4163 – *Alabama Handbook for Electronic Filers of Corporate Income Tax Returns*
- Alabama Publication AL4164 - *Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns*
- Alabama Publication AL4164A - *Alabama Corporate Income Test Package*
- Successfully complete all testing.
- Develop tax preparation software in accordance with statutory requirements and department return preparation instructions.
- Provide accurate Alabama income tax returns in correct electronic format for transmission.
- Software must be capable of producing a printed copy of the complete filing for the Electronic Return Originator (ERO) and/or taxpayer.
- Provide data validation, verification, and error detection to prevent transmission of incomplete, inaccurate or invalid return information.
- Developed software is not to support electronic filing (transmission) of any form not approved for electronic filing by the department.
- Developed software must prevent electronic transmission of returns and/or supporting documents or schedules not approved for electronic filing by the department. This is inclusive of those not supported for electronic filing as well as those supported but not successfully tested and approved by the department.
- All software developers are required to test their software with Alabama test data, and only software which has been tested and approved by the department may be used for Alabama electronic filing. The department will reject all electronic returns submitted that are prepared using unapproved software.

Important: Software providers must be available to correct any software errors which may occur after production begins and work closely with the department to follow up on any processing issues that may arise during filing season. If the software providers must re-release corrected software it should be done in a timely manner and proper notification should be made to all customers. Alabama software approval can be revoked if the software produces returns which are not in compliance with these specifications and the software company fails to correct the problem upon receiving notice from the department. The department also reserves the right to request a copy of the final version of the Alabama approved software.

SECTION 7: SOFTWARE ACCEPTANCE, TESTING AND APPROVAL

Testing of software developed for electronic filing is mandatory. The department is committed to providing software developers with quality feedback during the testing process. In order to ensure quality service to the software developers during the busy testing season, software developers are encouraged to transmit their first tests as soon as possible after **January 1, 2006**. The Beginning test date is subject to IRS availability and is subject to change. Notification will be provided if the beginning test date changes.

All software must be tested using state scenarios. The department test package (Alabama Publication AL4164A) is available at www.revenue.alabama.gov/incometax/corpefilemain.htm. The test package includes:

- Version number of Schema

- Alabama Specific XML Schema
- State Spreadsheet of required data elements.
- PDF copies of State test returns
- Product used to validate schema
- Spreadsheets of any special test conditions

Developers must include edits and verifications based on the business rules provided for each element. The department's state spreadsheet will include information on field type, field format, length, if it can be negative, if it is recurring, and the business rule or other edits and verifications for each field. Developers must closely follow the requirements for each field to insure proper data formatting.

All schedules, forms, and occurrences should be supported in order to maximize this service.

Developers will be given formal confirmation when software has been successfully tested. Only approved software may be released and distributed by the developer.

Test scenarios will incorporate/utilize the federal test scenarios. Exceptions to the federal scenarios will be noted within the state's test segment. Testing is to include retrieval of state acknowledgements.

Any developer wishing to conduct testing in addition to the scenarios supplied and required by the department must obtain approval to do so prior to test submission.

Approval of software for electronic filing **does not** include approval of any form developed/produced for hardcopy submission to the department. The Individual & Corporate Tax Forms Officer must approve all Alabama tax forms.

MONITORING AND SUSPENSION

The department will monitor the quality of electronic transmissions. If the quality is unacceptable, The department will contact the electronic filer, software developer or transmitter. The department will also monitor complaints about electronic filers and issue warning or suspension letters as appropriate. The department reserves the right to suspend the electronic filing privilege of any electronic filer, software developer or transmitter who varies from the requirements, specifications and procedures stated in this guide or any corresponding administrative rules, or who does not consistently transmit error-free returns. When suspended, the electronic filer, software developer, or transmitter will be advised of the requirements for reinstatement into the program.

SECTION 8: ACKNOWLEDGEMENT SYSTEM

The department will generate an acknowledgement for all returns received. The acknowledgement record/XML schema format is included in this publication. The Alabama acknowledgement types are:

ACCEPTED

This acknowledgement indicates the electronic return was received and successfully completed the pre-entry validation process. No further action is required regarding the transmission.

REJECTED

This acknowledgement indicates the electronic return was received and failed to successfully complete the pre-entry validation process. The acknowledgement will contain a code indicating the error causing the rejection. The error condition must be corrected and the return can then be re-transmitted as a "State-Only" or corrected and submitted as a paper return.

See Appendix III for Alabama Error Reject Codes. Also see the business rules document for field length specifications and other business rules including **Validation Error Codes** and descriptions on the department's web site at www.revenue.alabama.gov/incometax/corpefilemain.htm.

Transmitters and software developers should allow 5 days to receive the State acknowledgement before contacting the department.

ERROR CATEGORIES

All MeF business rules are divided into 12 error categories. The first eight categories validate the XML data:

1. Multiple Document – more than the required number of documents are included in the tax return.
2. Missing Document – a tax return document is required but was not included in the tax return.
3. Data Mismatch – the data in two fields should be the same but is not. For example, if MultiStateCorpPercentage is checked on AL Form 20C, Lines 1-14 should be blank; Line 15 (StateIncomeTax) shall equal Schedule D-2 Line 4 (TaxDueOnGrossReceipts). If MultiStateCorpPercentage is checked and StateIncomeTax is not equal to TaxDueOnGrossReceipts then you will receive error message: MultiStateCorpPercentage was checked, Lines 1-14 should be blank and Line 15 (StateIncomeTax) shall equal Schedule D-2 Line 4 (TaxDueOnGrossReceipts).
4. Duplicate Condition – the tax return or the transmission file was previously received and accepted by the Department.
5. Math Error – the result of a computation is incorrect.
6. Incorrect Data – data violates a business rule even though it is syntactically correct. That is, the data values for elements must conform to the format specified and the data type. Also, the data values for elements must contain only values allowed for them in the schema.
7. Missing Data – data is not provided for a required field.
8. Database Validation Error – data provided does not match the IRS database or the data provided should be present in the IRS database but is not. (E.g. the Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the MeF database and in accepted status.)
9. XML Error – the data violates Schema specification. The return and transmission documents must conform to the version of the XML schema they specify.
10. System Error – a return encounters a problem with the IRS systems that prevents the return from being processed electronically.
11. Unsupported – a submitted item(s) is sent to a location that does not accept it or an unusual condition is encountered in the data.
12. Not On Time – a document is received after the due date.

SECTION 9: GENERAL INFORMATION

THE DEPARTMENT WILL ACCEPT THE FOLLOWING RETURN TYPES:

- Fed/State Original
- State Only

The E-File Program works best when the Federal and State returns are filed together in one transmission to the IRS (although this is not always possible). Upon receipt, the Internal Revenue Service will validate and verify the federal return data. The IRS will either accept or reject the federal return. The state return is only available to the department after the federal return is accepted by IRS. If a Fed/State submission is rejected by IRS, the state will not receive the state return portion. The Fed/State submission must be re-submitted.

State-Only Electronic Return Transmissions - IRS provides the ability for an ERO or individual to transmit/retransmit a state return through the fed/state system without simultaneously transmitting a federal return. There is no difference in the transmission sequence. State-Only returns are transmitted to IRS, validated and made available for states to download in the same fashion as with the traditional fed/state transmission. This provides a means for individuals who file multiple state returns to have each participating state's return electronically filed. However, each state return must be transmitted separately. The taxpayer's federal return must be completed, transmitted and accepted by IRS before transmitting/re-transmitting a State-Only return.

SUPPORTED ALABAMA FORMS:

The department will support the following forms and schedules for Corporate return processing:

- Alabama Form 20C (Schedules A, B, C, D-1, D-2,E, F, G)
- Alabama Schedule 20C AS
- Alabama Schedule 20C AAGIS as a binary attachment
- Other schedules as binary attachments

The complete federal return and the necessary supporting schedules (such as Schedule D and Form 4797) are required to be submitted in XML or PDF format along with the Alabama return. Failure to attach the complete federal return with the necessary supporting schedules may result in the imposition of delinquent penalties.

EXCLUSIONS FROM CORPORATE ELECTRONIC FILING INCLUDE:

- Returns for a Tax Year prior to 2005
- Amended returns
- 52-53 week filer returns
- Name Change Returns
- Alabama 20S S-Corporation Income Tax Returns
- Alabama 20E – Extension Requests

Initially, Alabama will only accept one return each filing season, any subsequent filings such as additional short year returns and amended returns must be filed by paper.

FILING CHART

| Return Due Date Chart Forms 20CTax Year 2005 | | | | |
|--|------------|---------------------------------|--|--------------------|
| Tax Period Beginning & Ending Dates | Tax Period | *Due Date (Weekends Considered) | 6 Month Extension Due Date (Weekends Considered) | Tax Year of Return |
| 1/1/05—12/31/05 | 200512 | 03/15/2006 | 09/15/2006 | 2005 |
| 2/1/05—1/31/06 | 200601 | 04/17/2006 | 10/16/2006 | 2005 |
| 3/1/05—2/28/06 | 200602 | 05/15/2006 | 11/15/2006 | 2005 |
| 4/1/05—3/31/06 | 200603 | 06/15/2006 | 12/15/2006 | 2005 |
| 5/1/05—4/30/06 | 200604 | 07/17/2006 | 01/15/2007 | 2005 |
| 6/1/05—5/31/06 | 200605 | 08/15/2006 | 02/15/2007 | 2005 |
| 7/1/05—6/30/06 | 200606 | 09/15/2006 | 03/15/2007 | 2005 |
| 8/1/05—7/31/06 | 200607 | 10/17/2006 | 04/16/2007 | 2005 |
| 9/1/05—8/31/06 | 200608 | 11/15/2006 | 05/15/2007 | 2005 |
| 10/1/05—9/30/06 | 200609 | 12/15/2006 | 06/15/2007 | 2005 |
| 11/1/05—10/31/06 | 200610 | 01/15/2007 | 07/16/2007 | 2005 |
| 12/1/05—11/30/06 | 200611 | 02/15/2007 | 08/15/2007 | 2005 |

*Legal Due Date is the 15th of each month.

TIMELINESS OF FILING

The receipt date of the electronic transmission will constitute the receipt date of the return if the return is acknowledged as accepted by the department. Any return **not** acknowledged by the department as "accepted" is considered not filed.

After an electronic return is acknowledged as accepted, it cannot be recalled, intercepted or changed in any manner. If either the ERO or taxpayer wishes to change any entries on an accepted electronic return, an amended paper return must be filed.

DECIMAL PLACES FOR RATIOS AND PERCENTAGES:

Ratios and percentages will use two positions in front of the decimal and up to 6 decimal places.

Examples: 100% = 1.000000
 37.3% = 0.373000

SPECIAL CHARACTERS:

Many business names include special characters such as the ampersand “&”. The ampersand is strictly illegal inside an XML element and will generate an error. Illegal XML Characters must be replaced by entity references.

There are 5 predefined entity references in XML:

| | | |
|--------|---|----------------|
| < | < | less than |
| > | > | greater than |
| & | & | ampersand |
| ' | ' | Apostrophe |
| " | " | quotation mark |

Note: Only the characters "<" and "&" are strictly illegal in XML. Apostrophes, quotation marks and greater than signs are legal, but it is a good habit to replace them.

For example: The following example for “Pack & Move Incorporated” would create an XML error:

```
<HdrName>
  <CorporationName>
    <BusinessNameLine1>PACK & MOVE INCORPORATED</BusinessNameLine1>
  </CorporationName>
</HdrName>
```

The following is a valid XML statement for “Pack & Move Incorporated”:

```
<HdrName>
  <CorporationName>
    <BusinessNameLine1>PACK & MOVE INCORPORATED</BusinessNameLine1>
  </CorporationName>
</HdrName>
```

SECTION 10: BINARY ATTACHMENTS

The tax return may also include non-XML documents, known as “binary attachments”, submitted in PDF format. These attachments are included at the Unitary, Consolidated, and Parent/Subsidiary levels. This allows taxpayers to provide requested documentation that include required signatures and third party documents as required by forms and instructions (AL8453-C signature document, signed copy of lease, signed appraisal statement, etc).

Tax preparation software must use the following names for binary attachments because they will be validated by business rules.

| Required Binary Attachments | Required Binary Attachment Title |
|--|----------------------------------|
| AL-8453C Corporate Income Tax Return Declaration for Electronic Filing | AL8453C.pdf |

| | |
|--|--|
| Copy of the Federal submitted to the IRS (Form 1120, 1120A, 1120F, 990T, etc) | Federal1120.pdf / Federal1120A.pdf / Federal1120F.pdf, Federal990T.pdf |
| Conditional Binary Attachments | Required Binary Attachment Title |
| Consolidated 1120 Pages 1-4 (If applicable) | Consolidated1120.pdf |
| Pro forma 1120 (If applicable) | Proforma1120.pdf |
| Federal Form 7004 (if applicable) | Federal 7004.pdf |
| Federal Form 851 (if applicable) | Federal 851.pdf |
| Alabama 20C-CRE – Election to File Consolidated Income Tax Return (if applicable) | AL20C_CRE.pdf |
| If the Alabama Consolidated Return checkbox (StateConsolidatedReturn) is checked. A copy of Schedule 20C-AAGIS Alabama Affiliated Group Income Spreadsheet must be attached | AL20C_AAGIS.pdf |
| If the Multistate Corporation Separate Accounting checkbox (MultiStateCorpSepAcct) is checked. A copy of the Separate Accounting Approval letter signed by the Commissioner of Revenue must be attached | SeparateAccountingApproval.pdf |
| If the taxpayer is a member of a affiliated group which files a consolidated federal return the parent company's current Federal Income Tax Deduction Election (1552) letter must be attached along with the Federal Income Tax Deduction Calculations | 1552Election_Calculations.pdf |
| .PDF copy of each Alabama corporate income tax return (page 1 only) where the Net Operating Loss listed on Schedule B that is more than six years old | NOL_YYYY_AL20CPg1.pdf |
| Alabama Schedule AB – Add Back (if applicable) | ALScheduleAB.pdf |
| Alabama Form 2220AL Underpayment of Estimated Tax for Corporations (if applicable) | Form2220AL.pdf |
| Enterprise Zone Capital Credit calculations (if applicable) - This PDF should include Schedule EZ, Certificates and all calculations. | EnterprizeZoneCredit.pdf |
| Employer Education Credit calculations (if applicable) - This PDF should include a copy of the document of approval along with a detailed schedule computing the credit. | EmployerEducationCredit.pdf |
| Income Tax Credit calculations (if applicable) - This PDF should include certificate/document of approval, computation of income generated from project, support for amount paid, and computation of the credit. | IncomeTaxCredit.pdf |
| Tax Increment Fund Payment Credit calculations (if applicable) - This PDF should include the document of approval along with proof of payment(s) into the fund relative to corporate income tax and a detailed schedule computing income generated from the project. | TaxIncrementFundPaymentCredit.pdf |

| | |
|---|--------------------|
| Coal Tax Credit calculations (if applicable) - This PDF should include a detailed schedule computing the coal tax credit. | CoalTaxCredit.pdf |
| Capital Tax Credit (if applicable) - This PDF must include Form AR (Annual Report of Project) and Form K-RCC if applicable. | CapitalTaxCrdt.pdf |
| | |

For all other binary attachments, the tax preparation software must provide the taxpayer the ability to enter a meaningful name. The following table provides a few examples of meaningful names.

| CONDITION | BINARY ATTACHMENT TITLE |
|---|---|
| If the regulations require you to attach a merger agreement. | 1120 Merger Agreement for XYZ Corporation |
| If required to attach a detailed schedule of Other Income. | OtherIncome.pdf |
| If required to attach a schedule of Other Property for Schedule D1. | SchD1OtherProperty.pdf |
| | |
| | |

SECTION 11: SCHEMAS AND TRANSMISSION SPECIFICATIONS

SCHEMAS

The department will use the Fed/State 1120 Deployment Team Super Schema, developed by various states in partnership with the IRS and Software Developers. A copy of the Super Schema can be found at www.irs.gov/efile/article/0,,id=140378,00.html and the Alabama state specific schema can be found at www.revenue.alabama.gov/incometax/corpefilemain.htm.

Software developers should apply data from the spreadsheet or tax forms to the appropriate data element from the XML schema.

All XML data must be well formed.

TRANSMITTING THE RETURNS

Authorized E-File providers can transmit returns to the IRS MeF system for Federal and State return processing. State submissions can be made as a Federal return with a State Return attached, called a Fed/State return, or just a State return, known as a State Only submission. Each return (Fed/State or State Only) must be in a separate submission. Multiple submissions can be contained in a single message payload.

Packaging of data and transmission payload must be in the proper format.

Returns filed in XML format with SOAP attachments allow for binary attachments to the submission. These attachments may consist of Signature documents, balance sheets, statement records, or other types of documentation. The allowed file type for attachments is file extension .PDF. The file order of attachments and procedures must follow IRS requirements for binary attachments as found in IRS publication 4163. The department will allow for binary attachments to the state return.

Send data elements only if they contain data values. Do not send empty data elements (i.e., zero financial fields, unused elements, etc.).

Other Packaging Guidelines:

- A submission contains either an IRS return or a state return
- Each submission is a separate file.

- Each federal return must be submitted in the agreed upon IRS XML format.
- Each state return must be submitted in the XML format specified and agreed to by IRS, state agencies, transmitters, and software developers. The Fed/State 1120 Deployment Team State Super-schema can be downloaded from the IRS' web site at www.irs.gov/efile/article/0,,id=140378,00.html.
- Each state return must include a copy of the FEDERAL RETURN as submitted to the IRS and any attachments associated with that federal return. If the taxpayer is included in the federal return of a consolidated group, a copy of the pro-forma FEDERAL RETURN for the company must be included along with the first four pages of the consolidated federal return.
- If the IRS rejects a Fed/State submission, the state will NOT receive the state return portion. The Fed/State submission must be resubmitted.
- Each submission must be in Zip Archive format.
- No nesting of Zip archive files or returns will be allowed. (i.e. one submission, one zip.)
- The SOAP message itself must not be compressed or zipped.
- The message contains a header, a body, and an attachment. See Modernized E-File Logical ICD Model for message layout and message technical specifications.
- ERO's and transmitters must be approved with the IRS in order to submit Fed/State or State Only returns.
- The department will produce an acknowledgement of acceptance or rejection for each state submission. The transmitter may then retrieve the department's acknowledgement from the IRS.

SECTION 12: ELECTRONIC PAYMENT OPTIONS

ELECTRONIC FUNDS TRANSFER (EFT):

Mandatory use of EFT - Section 41-1-20, Code of Alabama 1975, as amended, provides the department with the authority to require taxpayers making payments in excess of \$25,000 to make those payments using the Alabama Electronic Funds Transfer (EFT) Tax Payment Program.

Voluntary Use of EFT to Make Tax Payments - Taxpayers not required to make EFT payments for a tax may elect to pay any or all taxes using EFT. Taxpayers making a voluntary election to make EFT payments for a tax are subject to the same rules of the Alabama EFT Tax Payment Program as taxpayers required to make EFT payments.

There are two EFT Payment Methods available to Alabama taxpayers:

ACH DEBIT PAYMENT METHOD (www.revenue.alabama.gov/eft/eftdebit.pdf):

The ACH Debit payment method is the primary method used by taxpayers to make payments for a tax under the Alabama EFT Tax Payment Program. The process is safe, simple, and convenient, and the cost of processing ACH Debit payment transactions is borne by the department. Each individual EFT payment is only initiated upon the express authorization of the taxpayer. There are three methods of filing an ACH Debit Payment:1) Operated Assisted, 2) Touchtone Telephone Method, 3) Internet Method.

ACH CREDIT PAYMENT METHOD (www.revenue.alabama.gov/eft/eftcredit.pdf):

The department will allow taxpayers to use the ACH Credit payment method only if certain qualifying conditions are met. A taxpayer must request permission from the department to use the ACH Credit method and submit a written request, accompanying the EFT001 form, which demonstrates the existence of a valid business operational reason for using the ACH Credit payment method in lieu of the ACH Debit payment method. Taxpayer requests to use the ACH Credit method will be reviewed on a

case-by-case basis. A taxpayer who is already using the ACH Credit method to pay taxes for other states is deemed to have a valid business reason for using the ACH Credit method to make payments for Alabama taxes.

The department reserves the right to revoke the ACH Credit method payment privilege of any taxpayer for the following reasons:

- a) Failure to transmit consistently error-free payments
- b) Substantial variation from the requirements and specifications of the rules of the Alabama EFT Tax Payment Program;
- c) Failure to make timely EFT payments or to provide timely payment information; or,
- d) Failure to provide the addenda record, required by the Alabama EFT Tax Payment Program, with the EFT payment.

To register for EFT taxpayers must complete the EFT:001 form entitled EFT Authorization Agreement Form, and mail or fax it to the department's EFT Unit. The mailing address and fax number are given at the top of the form. The EFT: 001 form and instructions can be downloaded from the department's Web site at www.ador.state.al.us/eft/eftindex.html.

ELECTRONIC CHECK (E-CHECK) – The department will accept electronic checks through Official Payments Corporation on the internet at www.officialpayments.com/echeck there is no fee for this service.

CREDIT CARD PAYMENTS – The department will accept credit card payments through Official Payments Corporation on the internet at www.officialpayments.com there is a convenience fee for this service. The fee is based on the amount of the tax payment and is paid directly to official payments corporation.

Software developers may interface their product to automatically send the payment information to Official Payments using a Simple Transaction Processor API provided by Official Payments Corporation. This API places no restrictions on programming language or platform because of its use of the standards of XML, HTTP, and SSL. To implement this functionality with your software product contact:

Dion J Preston
Implementation Coordinator
Official Payments Corporation
(925) 855-5033

SECTION 13: CORPORATE INCOME TAX DECLARATION FOR ELECTRONIC FILING (AL8453-C)

As with any corporate income tax return submitted to the Department on paper, an electronic corporate income tax return must be signed by an authorized corporate officer and the paid preparer, if applicable.

The AL8453-C “Corporate Income Tax Declaration for Electronic Filing” authorizes the origination of the electronic submission of the return prior to the transmission of the return. The Declaration includes the taxpayer’s declaration that the return is true, correct and complete, as well as the taxpayer’s Consent to Disclosure. The Consent to Disclosure authorizes the Department to disclose information to the taxpayer’s Authorized IRS e-file Providers. Intermediate Service Providers, Transmitters and EROs are authorized by taxpayers to receive acknowledgement of receipt or reason for rejection of the electronic return from IRS. If the electronic return data on a corporate income tax return is changed after the taxpayer has signed the Declaration, the taxpayer must sign a new declaration if the amounts differ.

The Form AL8453-C must be completed and signed by all required parties and then scanned to create a PDF document. The PDF document must then be included as part of the electronic return as binary attachment named “AL8453C.pdf”. The software must generate the AL8453-C and provide an interface or instructions for the user to including the scanned document with the electronic tax return.

See Appendix I for the AL8453-C

SECTION 14: ALABAMA CORPORATE INCOME TAX ELECTRONIC FILING REGULATIONS

810-3-39-07 Participation in the Federal/State Electronic Filing Program.

(1) The Department will participate with the Internal Revenue Service in the Federal/State Electronic Filing Program for the joint electronic filing of corporate income tax returns, effective for tax years beginning on or after January 1, 2005.

(2) The requirements of the Alabama Electronic Filing Program for software developers, electronic return originators and transmitters are stated in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns, which is issued on an annual basis by the Department.

Author:Kathleen F. Campbell

Authority: Sections 40-2A-7(a)(5) and 40-30-4, Code of Alabama 1975

810-3-39-08 Requirements for the Alabama Electronic Corporate Income Tax Return.

(1) A complete Alabama electronic corporate income tax return will consist of data and supporting binary documents (such as .pdf documents) transmitted electronically. A complete Alabama electronic return must contain the same information as a comparable Alabama corporate income tax return as if filed entirely on paper.

(2) Corporations that electronically file their Alabama corporate income tax return must also pay their tax liability electronically.

(3) The transmission date of an Alabama electronic corporate income tax return will be used to determine timely filing of an electronic return in the same manner that the postmarked date is used to determine timely filing of a paper Alabama corporate income tax return.

Author:Kathleen F. Campbell

Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

810-3-39-09 Requirements for the Corporate Income Tax Declaration for Electronic Filing.

(1) The Corporate Income Tax Declaration for Electronic Filing requires the following information:

- (a) The corporation's name.
- (b) The corporation's Federal Employer Identification Number.
- (c) The corporation's address.
- (d) The Alabama taxable income reported by the electronic return.
- (e) The net tax liability reported by the electronic return.
- (f) The total tax payments reported by the electronic return.
- (g) The amount of the refund reported by the electronic return.
- (h) The amount of the payment transmitted electronically and the method of transmission (Electronic Funds Transfer, Online Payment or Credit Card Payment).

- (i) The signature of an officer of the corporation, their title and date of the signature.
- (j) The signature of the electronic return originator and date of the signature.
- (k) An indication whether the electronic return originator is self-employed.
- (l) The firm name of the electronic return originator.
- (m) The address, including the zip code, of the electronic return originator.
- (n) The federal employer identification number of the electronic return originator.
- (o) If the paid preparer is different from the electronic return originator, the following information is required:
 - 1. The signature of the paid preparer and date of the signature.
 - 2. An indication whether the paid preparer is self-employed.
 - 3. The firm name of the paid preparer.
 - 4. The address, including the zip code, of the paid preparer.

(2) The signatures of the corporate officer, the electronic return originator, and the paid preparer (if the paid preparer is different from the electronic return originator) must be affixed to the Alabama Form AL8453-C - Corporate Income Tax Declaration for Electronic Filing before the return is electronically transmitted.

(a) Members of the firm or designated employees may sign for the electronic return originator.

(b) If the taxpayer is unable to obtain the paid preparer's signature on the Alabama Form AL8453-C, in lieu of the paid preparer's signature the electronic return originator may attach to the Alabama Form AL8453-C a copy of the appropriate pages of the paper return with the paid preparer's signature.

(c) Electronic return originators and electronic return preparers are prohibited from allowing taxpayers to sign blank Alabama Forms AL8453-C.

(3) The completed and signed Alabama Form AL8453-C will serve as the filing declaration for the electronic Alabama corporate income tax return.

(4) The completed and signed Alabama Form AL8453-C must be scanned and saved in ".pdf" format. The AL8453-C ".pdf" file must be submitted electronically with the electronic return data. Any electronic corporate income tax return submitted without the AL8453-C ".pdf" file will be rejected for incomplete documentation. AL8453-C should not be mailed to the Department of Revenue.

Author: Kathleen F. Campbell

Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

810-3-39-10 Requirements for Electronic Filing Software.

(1) XML Schemas (record layouts), specifications and business rules for a complete Alabama electronic corporate income tax return are issued annually by the Department in Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns.

(2) Software developers are required to obtain prior approval from the Department by submitting for testing sample Alabama electronic corporate income tax returns prepared by and transmitted by their software products.

(3) Software developer testing will occur in conjunction with IRS testing in accordance with IRS Publication 4162 Modernized e-File Test Package for Forms 1120/1120S.

(4) Alabama electronic corporate income tax returns received by the Department which are prepared by software which has not completed the Department's software developer testing and which has not been approved by the Department will be rejected by the Department. Paper Alabama corporate income tax returns must then be submitted by the taxpayers.

Author:Kathleen F. Campbell

Authority: Sections 40-2A-7(a)(5) and 40-30-5, Code of Alabama 1975

810-3-39-.11 Acceptance into the Alabama Electronic Filing Program, Monitoring, and Revocation of Acceptance into the Program.

(1) Electronic return originators and transmitters accepted by and in good standing with the Federal Electronic Filing Program are automatically accepted into the Alabama Electronic Filing Program.

(2) Electronic return originators and transmitters accepted into the Alabama Electronic Filing Program serve as agents of the Alabama Department of Revenue, and must comply with the requirements of the program as stated in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns.

(3) The Alabama Department of Revenue will conduct random monitoring visits with Electronic Return Originators and Transmitters to verify that the requirements of the Alabama Electronic Filing Program are being met.

(4) The Alabama Department of Revenue reserves the right to revoke the acceptance of an electronic return originator or transmitter for cause. Failure to comply with the guidelines set forth in the Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns is considered just cause.

(5) Any of the following can result in the revocation of an electronic return originator's or transmitter's acceptance into the program:

(a) Conviction of a criminal offense under the revenue laws of any state or of any offense involving dishonesty, or breach of trust.

(b) Failure to file timely and accurate tax returns, both personal and business.

(c) Failure to pay personal tax liabilities or business tax liabilities.

(d) Failure or refusal to effect corrective action as required by the Alabama Department of Revenue.

(e) Other facts or conduct of a disreputable nature that would reflect adversely on the Alabama Electronic Filing Program.

(f) Unethical practices in return preparation.

(g) Suspension by IRS.

Author: Kathleen F. Campbell

Authority: Sections 40-2A-7(a)(5) and 40-30-6, Code of Alabama 1975

APPENDIX I: CORPORATE INCOME TAX DECLARATION FOR ELECTRONIC FILING – AL8453-C

**FORM
AL8453-C** **ALABAMA DEPARTMENT OF REVENUE**
INDIVIDUAL & CORPORATE TAX DIVISION **2005**

Corporate Income Tax Declaration for Electronic Filing

To be filed electronically with the corporation's tax return. Do not send paper copies.

For calendar year 2005, or tax year beginning _____, 2005, ending _____, 20_____

| | |
|------------------------|--|
| NAME OF CORPORATION | FEDERAL EMPLOYER IDENTIFICATION NUMBER |
| ADDRESS OF CORPORATION | TELEPHONE NUMBER |
| | |
| | |

PART I Tax Return Information (*Whole Dollars Only*)

| | | |
|--|---|--|
| 1 Alabama taxable income (Form 20C, line 14) | 1 | |
| 2 Total tax liability (Form 20C, line 15c) | 2 | |
| 3 Total payments and credits (Form 20C, line 16h) | 3 | |
| 4 Refund (negative number reported on Form 20C, line 18) | 4 | |
| 5 Amount you owe (positive number reported on Form 20C, line 18) | 5 | |
| 6 Amount of payment remitted electronically | 6 | |

PART II Declaration of Officer (*Sign only after Part I is completed.*)

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2005 Alabama corporate income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the Alabama Department of Revenue. I also consent to the Alabama Department of Revenue sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, and, if rejected, the reason(s) for the rejection.

I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.

Sign ► Date ► Title
 Here ► Signature of Officer Date Title

PART III Declaration of Electronic Return Originator (ERO) and Paid Preparer (*See Instructions*)

I declare that I have reviewed the above corporation's return and that the entries on Form AL8453-C are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the Alabama Department of Revenue, and have followed all other requirements in Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File Information for Authorized IRS e-file Providers of Forms 1120/1120S and Pub. AL4164 Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

| | |
|--|---|
| ERO's signature ► | Date |
| Use Only Firm's name (or yours if self-employed); address and ZIP code ► | Check if also paid preparer <input type="checkbox"/> Check if self-employed <input type="checkbox"/> EIN Phone No. () |
| | ERO's SSN or PTIN |

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

| | |
|--|--|
| Paid Preparer's signature ► | Date |
| Use Only Firm's name (or yours if self-employed); address and ZIP code ► | Check if self-employed <input type="checkbox"/> Preparer's SSN or PTIN EIN Phone No. () |

APPENDIX II: CORPORATE INCOME TAX FORM 20C WITH XML ELEMENTS

The following pages include Form 20C and Schedule 20C-AS with each filed on the identified with a reference number. This reference number links the field on the form to a line on the State Business Rules spreadsheet and the quick reference included in this document.

FORM
20CALABAMA DEPARTMENT OF REVENUE
Corporation Income Tax ReturnCY 1
FY 2
SY 3
2005For the year January 1 – December 31, 2005, or other tax year beginning **4**, 2005, ending **5**

| | | | | | |
|-------------------------|--|---|--|--|--|
| ► Check applicable box: | FEDERAL BUSINESS CODE NUMBER ► 15 | FEDERAL EMPLOYER IDENTIFICATION NUMBER ► 16 | Filing Status: (see instructions) | | |
| Initial return [6] | NAME ► 17 | 18 | 10 1. Corporation operating only in Alabama. | | |
| Final return [7] | ADDR ► 19 | 20 | 11 2. Multistate Corporation – Apportionment (Sch. D-1). | | |
| Amended return [8] | CITY, STATE COUNTRY IF NOT U.S. ► 21 | 22 | 12 3. Multistate Corporation – Percentage of Sales (Sch. D-2). | | |
| Address change [9] | STATE OF INCORPORATION ► 24 | DATE OF INCORPORATION ► 25 | DATE PLACED IN ALABAMA ► 26 | NATURE OF BUSINESS IN ALABAMA ► 27 | 13 4. Multistate Corporation – Separate Accounting (Prior written approval required and must be attached). |
| | Check Applicable: <input type="checkbox"/> Th 28 my files as part of a consolidated federal return. | | | 14 5. Alabama Consolidated Return. (Caution: see instructions) | |
| | Common parent corporation: (See page 4, "Other Information," item 5.) | | | | |
| | Name ► 29 | FEIN ► 30 | | | |
| | Notification of Final IRS change [31] | General Form 1120-REIT filed [32] | 04 Attached [33] | | |

- | | | | |
|--|----------|---|--|
| 1 FEDERAL TAXABLE INCOME (see instructions) | ► 1 34 | | |
| 2 Federal Net Operating Loss (included in line 1) | ► 2 35 | | |
| 3 Reconciliation adjustments (from line 25, Schedule A) | ► 3 36 | | |
| 4 Federal taxable income adjusted to Alabama Basis (add lines 1, 2 and 3) | ► 4 37 | | |
| 5 Net nonbusiness (income)/loss – Everywhere (from Schedule C, line 2, col. E) | ► 5 38 | | |
| 6 Apportionable income (add lines 4 and 5) | ► 6 39 | | |
| 7 Alabama apportionment factor (from line 26, Schedule D-1) | ► 7 40 | % | |
| 8 Income apportioned to Alabama (multiply line 6 by line 7) | ► 8 41 | | |
| 9 Net nonbusiness income/(loss) – Alabama (from Schedule C, line 2, col. F) | ► 9 42 | | |
| 10 Alabama income before federal income tax deduction (line 8 plus line 9) | ► 10 43 | | |
| 11 Federal income tax deduction /(refund) (from line 7, Schedule E) | ► 11 44 | | |
| 12 Alabama income before net operating loss (NOL) carryforward (line 10 less line 11) | ► 12 45 | | |
| 13 Alabama NOL deduction (see instructions) | ► 13 46 | | |
| 14 Alabama taxable income (line 12 less line 13) | ► 14 47 | | |
| 15 Alabama Income Tax: a Income Tax (6.5% of line 14 or Schedule D-2, line 4) | ► 15a 48 | | |
| b Consolidated Filing Fee (Schedule G) | ► 15b 49 | | |
| c Total Tax (add lines 15a and 15b) | ► 15c 50 | | |
| 16 Tax Payments, Credits, and Deferral: a Carryover from prior year (2004) | ► 16a 51 | | |
| b 2005 estimated tax payments | ► 16b 52 | | |
| c 2005 composite payment(s) made on behalf of this entity (see instructions) | ► 16c 53 | | |
| Paid by 55 FEIN 54 | | | |
| d Payments made with extension (Form 20E) | ► 16d 56 | | |
| e Payments prior to adjustment | ► 16e 57 | | |
| f Credits (from line 7, Schedule F) | ► 16f 58 | | |
| g LIFO Reserve Tax Deferral (see instructions) | ► 16g 59 | | |
| h Total Payments, Credits, and Deferral (add lines 16a through 16g) | ► 16h 60 | | |
| 17 Reductions/applications of overpayments a Credit to 2006 estimated tax | ► 17a 61 | | |
| b Penny Trust Fund | ► 17b 62 | | |
| c Penalty due (see instructions) | ► 17c 63 | | |
| d Interest due (computed on tax due only) | ► 17d 64 | | |
| e Total reductions (total lines 17a, b, c and d) | ► 17e 65 | | |
| 18 Total amount due/(refund) (line 15c less 16h, plus 17e) | ► 18 66 | | |
| 19 Enter amount of check or money order attached to this return (enter zero if paid by EFT, E-check or credit card) | ► 19 67 | | |
| a Indicate payment type 68 EFT 69 E-check 70 Credit Card <input type="checkbox"/> Check or money order attached | | | |

ATTACH CHECK OR MONEY ORDER HERE

UNLESS A COPY OF THE FEDERAL RETURN IS ATTACHED, THIS RETURN WILL BE CONSIDERED INCOMPLETE. (SEE ALSO PAGE 4, OTHER INFORMATION, NO. 5.)

Please
Sign
Here

71 I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

► **72****73****74** ()

Signature

Title

Date

Daytime Telephone No.

Paid
Preparer's
Use OnlyPreparer's
signature **75**Date **76**Check if
self-employed► **77**Preparer's Social Security Number **78**Firm's name (or yours,
if self-employed)
and address
[79] [81] [82] [83]Tel. No. **269**E.I. No. ► **80**ZIP Code ► **84**

Schedule A

Reconciliation Adjustments of Federal Taxable Income to Alabama Taxable Income

§40-18-33, Code of Alabama 1975, defines Alabama Taxable Income as federal taxable income without the benefit of the federal net operating loss plus specific additions and less specific deductions. The specific additions and deductions are reflected in the lines provided below. Other reconciliation items include transition adjustments to prevent duplicate deduction or duplicate taxation of items previously deducted or reported on Alabama income tax returns.

ADDITIONS

- ADDITIONS**

 - 1 State and local income taxes
 - 2 Federal exempt interest income (other than Alabama) on state, county and municipal obligations (everywhere)
 - 3 Dividends from corporations in which the taxpayer owns less than 20 percent of stock to the extent properly deducted on federal income tax return (see instructions)
 - 4 Federal depreciation on pollution control items previously deducted for Alabama (see instructions – Note: for equipment placed in service during taxable years beginning prior to 1/1/2001)
 - 5 Net income from foreclosure property pursuant to §10-13-21 (real estate investment trust)
 - 6 Related members interest or intangible expenses or costs. From Schedule AB (see instructions).

| | | | | | | | | |
|----------------|---|----|-------|---------------|----|----|--------|-------|
| Total Payments | 6a | 90 | minus | Exempt Amount | 6b | 91 | equals | |
| 7 | 93 | | | | | | | |
| 8 | 95 | | | | | | | |
| 9 | Total additions (add lines 1 through 8) | | | | | | | |

| | | |
|---|----|--|
| 1 | 85 | |
| 2 | 86 | |
| 3 | 87 | |
| 4 | 88 | |
| 5 | 89 | |
| 6 | 92 | |
| 7 | 94 | |
| 8 | 96 | |
| 9 | 97 | |

DEDUCTIONS

- DEDUCTIONS**

 - 10 Refunds of state and local income taxes (due to overpayment or over accrual on the federal return)
 - 11 Interest income earned on direct obligations of the United States
 - 12 Interest income earned on obligations of Alabama or its subdivisions or instrumentalities to extent included in federal income tax return (see instructions)
 - 13 Interest income earned on obligations issued prior to 12/31/1994 of this state or its subdivisions or instrumentalities pursuant to §40-9B-7, to extent included in federal income tax return
 - 14 Aid or assistance provided to the Alabama State Industrial Development Authority pursuant to §41-10-44.8(d)
 - 15 Expenses not deductible on federal income tax return due to election to claim a federal tax credit
 - 16 Dividends described in 26 U.S.C. §78 from corporations in which taxpayer owns more than 20% of stock (see instructions)
 - 17 Dividend income – more than 20% stock ownership (including that described in 26 U.S.C. §951) from non-U.S. corporations to extent dividend income would be deductible under 26 U.S.C. §243 if received from domestic corporations.....
 - 18 Dividends received from foreign sales corporations as determined in U.S.C. §922 (see instructions)
 - 19 Interest portion of rent paid under lease agreements entered into prior to January 1, 1995, relating to obligations of this state and its subdivisions pursuant to §40-9B-7(c) through (e) (see instructions)
 - 20 Amount of the oil/gas depletion allowance provided by §40-18-16 that exceeds the federal allowance (see instructions)

| | |
|----|-----|
| 21 | 109 |
| 22 | 111 |
| 23 | 113 |

24 Total deductions (add lines 10 through 23)

25 TOTAL RECONCILIATION ADJUSTMENTS (subtract line 24 from line 9 above)
 Enter here and on line 9, page 1 (use a negative amount in parentheses)

| | |
|----|-----|
| 10 | 98 |
| 11 | 99 |
| 12 | 100 |
| 13 | 101 |
| 14 | 102 |
| 15 | 103 |
| 16 | 104 |
| 17 | 105 |
| 18 | 106 |
| 19 | 107 |
| 20 | 108 |
| 21 | 110 |
| 22 | 112 |
| 23 | 114 |
| 24 | 115 |
| 25 | 116 |

Schedule B

Alabama Net Operating Loss Carryforward Calculation (§40-18-35.1, Code of Alabama 1975)

Schedule C Allocation of Nonbusiness Income, Loss, and Expense – Use only if you checked Filing Status 2, page 1

Identify by account name and amount, all items of nonbusiness income, loss and expense removed from apportionable income and those items which are directly allocable to Alabama. Adjustment(s) must also be made for any proration of expenses under Alabama Income Tax Rule 810-27-1-4.01, which states, "Any allowable deduction that is applicable to both business and nonbusiness income of the taxpayer shall be prorated to each class of income in determining income subject to tax as provided..." (See instructions.)

| DIRECTLY ALLOCABLE ITEMS OF NONBUSINESS INCOME OR LOSS | ALLOCABLE GROSS INCOME / LOSS | | RELATED EXPENSE | | NET OF RELATED EXPENSE | |
|---|-------------------------------|---------------------|------------------------|---------------------|------------------------|---------------------|
| | Column A Everywhere | Column B Alabama | Column C Everywhere | Column D Alabama | Column E Everywhere | Column F Alabama |
| 1a 123 | 124 | 125 | 126 | 127 | 128 | 129 |
| b | | | | | | |
| c | | | | | | |
| d | | | | | | |
| e | | | | | | |
| 2 NET NONBUSINESS INCOME / LOSS Enter Column E total ((income)/loss) on line 5 of page 1. Enter Column F total (income/(loss)) on line 9 of page 1 | | | | Column F | Column F | |
| | | | | | 130 | 131 |

Schedule D-1 Apportionment Factor – Use only if you checked Filing Status 2, page 1

| TANGIBLE PROPERTY AT COST FOR PRODUCTION OF BUSINESS INCOME | ALABAMA | | EVERYWHERE | |
|--|-------------------|-------------|-------------------|-------------|
| | BEGINNING OF YEAR | END OF YEAR | BEGINNING OF YEAR | END OF YEAR |
| 1 Inventories | 132 | 133 | 134 | 135 |
| 2 Land | 136 | 137 | 138 | 139 |
| 3 Furniture and fixtures | 140 | 141 | 142 | 143 |
| 4 Machinery and equipment | 144 | 145 | 146 | 147 |
| 5 Buildings and leasehold improvements | 148 | 149 | 150 | 151 |
| 6 IDB1RB property (at cost) | 152 | 153 | 154 | 155 |
| 7 Government property (at FMV) | 156 | 157 | 158 | 159 |
| 8 160 | 161 | 162 | 163 | 164 |
| 9 Less Construction in progress (if included) | 165 | 166 | 167 | 168 |
| 10 Totals | 169 | 170 | 171 | 172 |
| 11 Average owned property (BOY + EOY ÷ 2) | | 173 | | 174 |
| 12 Annual rental expense | 175 | x8 = | 177 | x8 = 178 |
| 13 Total average property (add line 11 and line 12) | 13a | 179 | 13b | 180 |
| 14 Alabama property factor — 13a + 13b = line 14 | | | 14 ► | 181 % |
| SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION RELATED TO THE PRODUCTION OF BUSINESS INCOME | | | | |
| 15 Alabama payroll factor — 15a + 15b = 15c | 15a | ALABAMA | 15b EVERYWHERE | 15c |
| | | 182 | 183 | 184 % |
| SALES | | | | |
| 16 Destination sales (see instructions) | | 185 | | |
| 17 Origin sales (see instructions) | | 186 | | |
| 18 Total gross receipts from sales | | 187 | 188 | |
| 19 Dividends | | 189 | 190 | |
| 20 Interest | | 191 | 192 | |
| 21 Rents | | 193 | 194 | |
| 22 Royalties | | 195 | 196 | |
| 23 Gross proceeds from capital and ordinary gains | | 197 | 198 | |
| 24 Other 199 (Federal 1120, line 200) | | 201 | 202 | |
| 25 Alabama sales factor — 25a + 25b = line 25c | 25a | 203 | 25b 204 | 25c ► 205 % |
| 26 Sum of lines 14, 15c, and 25c + 3 = ALABAMA APPORTIONMENT FACTOR (Enter here and on line 7, page 1) | | | 26 ► | 206 % |

Schedule D-2 Percentage of Sales – Use only if you checked Filing Status 3, page 1 – See instructions

DO NOT USE THIS SCHEDULE IF ALABAMA SALES EXCEED \$100,000.

| | ALABAMA | EVERYWHERE |
|--|---------|------------|
| 1 Destination Sales | 207 | |
| 2 Origin Sales | 208 | |
| 3 Total gross receipts from sales | 209 | 210 |
| 4 Tax due (multiply line 3, Alabama by .0025) (enter here and on page 1, line 15a) | 211 | |

Schedule E Federal Income Tax (FIT) Deduction/(Refund)

- (a) If this corporation is an accrual-basis taxpayer and files a separate (nonconsolidated) federal income tax return with the IRS, enter on line 1 below the amount of federal income tax liability shown on Form 1120. Cash-basis taxpayers filing separate (nonconsolidated) federal returns should enter on line 1 below the amount of federal income tax actually paid during the year.
- (b) If this corporation is a member of an affiliated group which files a

consolidated federal return, enter the number of the election made under IRC §1552.
 1552(a)(1) 1552(a)(2) 1552(a)(3)
 Election Made Other 216
 215

Attach a copy of the common parent corporation's current 1552 election letter. Enter on line 1 the amount of the consolidated tax liability allocated to this corporation under the method indicated above. Ignore any supplemental elections under IRC §1502. Attach a schedule of your computations.

| | | | |
|--|---|-----|-----|
| 1 Federal income tax deduction to be apportioned..... | ► | 1 | 217 |
| 2 Alabama income before FIT deduction (from line 10, page 1) | 2 | 218 | |
| 3 Federal taxable income adjusted to Alabama basis (from line 4, page 1) | 3 | 219 | |
| 4 Federal income tax apportionment factor (line 2 divided by line 3) | 4 | 220 | % |
| 5 Federal income tax deduction apportioned to Alabama (multiply line 1 by line 4)..... | 5 | 221 | |
| 6 Refund of federal income tax deducted in prior year(s) (see instructions)..... | 6 | 222 | |
| 7 NET FEDERAL INCOME TAX DEDUCTION / (REFUND) (subtract line 6 from line 5). Enter here and on line 11, page 1 ► | 7 | 223 | |

Schedule F Credits/Exemptions Caution – See Instructions

| | | | |
|---|---|-----|--|
| 1 Alabama Enterprise Zone Credit/Exemptions..... | 1 | 224 | |
| 2 Employer Education Credit..... | 2 | 225 | |
| 3 Income Tax Credit..... | 3 | 226 | |
| 4 Tax Increment Fund Payment Credit | 4 | 227 | |
| 5 Coal Tax Credit..... | 5 | 228 | |
| 6 Capital Tax Credit (Project Number(s) 229, 230)..... | 6 | 231 | |
| 7 TOTAL (add lines 1 through 6). Enter here and on line 16, page 1..... | 7 | 232 | |

Schedule G Consolidated Filing Fee

Other Information

Complete this schedule if the corporation has elected to file a consolidated return for Alabama. The election is made by filing Form 20C-CRE on or before the due date of the return, including extensions, for the first taxable year for which the election is made.

For tax periods beginning after December 31, 1998, an Alabama affiliated group may elect to file an Alabama consolidated return. Refer to §40-18-39(c)(1), Code of Alabama 1975. (See instructions.)

| Total Assets of Affiliated Group | Annual Fee |
|-------------------------------------|------------|
| \$0 to \$2,500,000 | \$5,000 |
| \$2,500,001 to \$5,000,000 | \$10,000 |
| \$5,000,001 to \$7,500,000 | \$15,000 |
| \$7,500,001 to \$10,000,000 | \$20,000 |
| \$10,000,001 and over | \$25,000 |

Consolidated Filing Fee. (Enter here and on Line 15b, page 1) 234

(Note: Total assets are those assets indicated on page one of the Federal Form 1120.)

If income from a taxpayer was reported on this return and an Alabama business privilege tax return was filed for the taxpayer under a FEIN different from the one listed on this return, please enter the name and FEIN reported on the Alabama business privilege tax return for each such taxpayer (attach listings as needed):

| | |
|------|------|
| Name | FEIN |
| 236 | 235 |
| | |

Mail to: Alabama Department of Revenue
 Individual and Corporate Tax Division
 Corporate Tax Section
 PO Box 327430
 Montgomery, AL 36132-7430

- Briefly describe your Alabama operations. 237
- List locations of property within Alabama (cities and counties). 238
- List other states in which corporation operates, if applicable. 239
- Indicate your tax at 241 method:
 Annual Cash Other 242
- If the 240 is a member of an affiliated group which files a consolidated federal return, the following information must be provided:
 - Copy of Federal Form 851, Affiliations Schedule. Identify by asterisk or underline the names of those corporations subject to tax in Alabama.
 - Copy of the spreadsheet of the income statements for EVERY corporation in the consolidated group.
 - Copy of consolidated Federal Form 1120, pages 1-4, as filed with the IRS.
- Enter this corporation's federal net income (see instructions for page 1, line 1) for the last three (3) years, as last determined (e.g.: per amended federal return or IRS audit).

| | | | | | |
|------|-----|------|-----|------|-----|
| 2004 | 243 | 2003 | 243 | 2002 | 243 |
|------|-----|------|-----|------|-----|
- Are you currently being audited by the IRS? 244 No
- Location of the corporate records:
 Street address: 245
 City: 246 State: 247 ZIP: 248
- Person to contact for information concerning this return:
 Name: 249
 Telephone: (250)



ALABAMA DEPARTMENT OF REVENUE
INDIVIDUAL AND CORPORATE TAX DIVISION
CORPORATE INCOME TAX UNIT

P.O. Box 327430 • Montgomery, AL 36132-7430 • (334) 242-1200

Alabama Affiliations Schedule

20C-AS
10/03

NOTE: READ INSTRUCTIONS ON BACK BEFORE COMPLETING THIS FORM

A COPY OF FEDERAL FORM 851, AFFILIATIONS SCHEDULE, MUST BE ATTACHED.
ATTACH THIS FORM DIRECTLY BEHIND FORM 20C, ALABAMA CORPORATION INCOME TAX RETURN.

APPENDIX III: FORM REFERENCE AND DATA ELEMENTS X-PATH INFORMATION

This is intended as a quick reference to the return data to be transmitted, please refer to the 20CBusinessRules.xls document. This information is also available as a separate PDF on the web at www.revenue.alabama.gov/incometax/corpefilemain.htm.

| Ref Number | State | Form Number | Line Number | X Path | Field Type | Field Type | Max Length | Max Occurs Multiple |
|------------|---------|-------------|-------------|--|--------------------------|--------------|------------|---------------------|
| | | | | | EINType | | | |
| | | | | | BusinessNameControlType | | | |
| SCHEMA | Alabama | | | /ReturnDataState/FEIN | | | | |
| SCHEMA | Alabama | | | /ReturnDataState/NameControl | | | | |
| SCHEMA | Alabama | | | /ReturnDataState/OriginalSubmissionID | SubmissionIDType | | | |
| SCHEMA | Alabama | 20C | Header 1 | /ReturnDataState/UnitaryConsolidated/Header/HdrCheckBox/Caisdata/TaxYear | ComboBoxType | | 1 | |
| 1 | Alabama | 20C | Header 2 | /ReturnDataState/UnitaryConsolidated/Header/HdrCheckBox/FiscalTaxYear | ComboBoxType | | 1 | |
| 2 | Alabama | 20C | Header 3 | /ReturnDataState/UnitaryConsolidated/Header/HdrCheckBox/ShortTaxYear | ComboBoxType | | 1 | |
| 3 | Alabama | 20C | Header 4 | /ReturnDataState/UnitaryConsolidated/Header/HdrDateField/TaxYearEndDate | DateType | | 10 | |
| 4 | Alabama | 20C | Header 5 | /ReturnDataState/UnitaryConsolidated/Header/HdrDateField/TaxYearEndDate | DateType | | 10 | |
| 5 | Alabama | 20C | Header 6 | /ReturnDataState/UnitaryConsolidated/Header/HdrCheckBox/InitialsReturnIndicator | CheckBoxType | | 1 | |
| 6 | Alabama | 20C | Header 7 | /ReturnDataState/UnitaryConsolidated/Header/HdrCheckBox/FinalReturn | CheckBoxType | | 1 | |
| 7 | Alabama | 20C | Header 8 | /ReturnDataState/UnitaryConsolidated/Header/HdrCheckBox/AmendedReturnIndicator | CheckBoxType | | 1 | |
| 8 | Alabama | 20C | Header 9 | /ReturnDataState/UnitaryConsolidated/Header/HdrCheckBox/NameChangeAddressChange | CheckBoxType | | 1 | |
| 9 | Alabama | 20C | Header 10 | /ReturnDataState/UnitaryConsolidated/Header/HdrCheckBox/StateCorporationOnly | CheckBoxType | | 1 | |
| 10 | Alabama | 20C | Header 11 | /ReturnDataState/UnitaryConsolidated/Header/HdrCheckBox/MultiStateCorpAppt | CheckBoxType | | 1 | |
| 11 | Alabama | 20C | Header 12 | /ReturnDataState/UnitaryConsolidated/Header/HdrCheckBox/MultiStateCorpPercentage | CheckBoxType | | 1 | |
| 12 | Alabama | 20C | Header 13 | /ReturnDataState/UnitaryConsolidated/Header/HdrCheckBox/MultiStateCorpSepAct | CheckBoxType | | 1 | |
| 13 | Alabama | 20C | Header 14 | /ReturnDataState/UnitaryConsolidated/Header/HdrCheckBox/StateConsolidatedReturn | CheckBoxType | | 1 | |
| 14 | Alabama | 20C | | | | | | |
| 15 | Alabama | 20C | Header 15 | /ReturnDataState/UnitaryConsolidated/Header/HdrCode/BusinessActivityCode | BusinessActivityCodeType | Alphanumeric | 6 | |
| 16 | Alabama | 20C | Header 16 | /ReturnDataState/UnitaryConsolidated/Header/HdrNumber/EIN | EINType | | 9 | |
| 17 | Alabama | 20C | Header 17 | /ReturnDataState/UnitaryConsolidated/Header/HdrName/CorporationName/BusinessNameLine1 | BusinessNameType | Alphanumeric | 30 | |
| 18 | Alabama | 20C | Header 18 | /ReturnDataState/UnitaryConsolidated/Header/HdrName/CorporationName/BusinessNameLine2 | BusinessNameType | Alphanumeric | 30 | |
| 19 | Alabama | 20C | Header 19 | /ReturnDataState/UnitaryConsolidated/Header/HdrAddress/Address/USAAddress/AddressLine1 | AddressType | Alphanumeric | 30 | |
| 20 | Alabama | 20C | Header 20 | /ReturnDataState/UnitaryConsolidated/Header/HdrAddress/Address/USAAddress/AddressLine2 | AddressType | Alphanumeric | 30 | |
| 21 | Alabama | 20C | Header 21 | /ReturnDataState/UnitaryConsolidated/Header/HdrAddress/Address/USAAddress/City | AddressType | Alphanumeric | 15 | |
| 22 | Alabama | 20C | Header 22 | /ReturnDataState/UnitaryConsolidated/Header/HdrAddress/Address/USAAddress/State | AddressType | Alphanumeric | 2 | |
| 23 | Alabama | 20C | Header 23 | /ReturnDataState/UnitaryConsolidated/Header/HdrAddress/Address/USAAddress/ZipCode | AddressType | Alphanumeric | 9 | |
| 24 | Alabama | 20C | Header 24 | /ReturnDataState/UnitaryConsolidated/Header/HdrAddress/StateOfIncorporation/USAAddress/State | AddressType | Alphanumeric | 2 | |
| 25 | Alabama | 20C | Header 25 | /ReturnDataState/UnitaryConsolidated/Header/HdrDateField/DateOfIncorporation | DateType | | 10 | |
| 26 | Alabama | 20C | Header 26 | /ReturnDataState/UnitaryConsolidated/Header/HdrDateField/DateQualifyingInState | DateType | | 10 | |
| 27 | Alabama | 20C | Header 27 | /ReturnDataState/UnitaryConsolidated/Header/StateReturnInfo/NatureOfBusinessState | StringType | | 20 | |
| 28 | Alabama | 20C | Header 28 | /ReturnDataState/UnitaryConsolidated/Header/HdrName/ParentName/BusinessNameLine1 | CheckbxType | | 1 | |
| 29 | Alabama | 20C | Header 29 | /ReturnDataState/UnitaryConsolidated/Header/HdrName/ParentName/BusinessNameLine1 | BusinessNameType | Alphanumeric | 30 | |

Reference, Form and X-Path Information

| Ref Number | State | Form Number | Line Number | X Path | Field Type | Field Type | Max Length | Max Occurs | Max Multiple |
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| 30 | Alabama | 20C | Header 30 | /Return/Data/State/Unitary/Consolidated/Header/Header/Id/Number/Consolidated/Parent/FEIN | ENType | | 9 | + 0 | |
| 31 | Alabama | 20C | Header 31 | /Return/Data/State/Unitary/Consolidated/Header/Header/Id/CheckBox/IRS/CorrectionIndicator | CheckboxType | | 1 | | |
| 32 | Alabama | 20C | Header 32 | /Return/Data/State/Unitary/Consolidated/Header/Header/Id/CheckBox/Indicator/1120Reit | CheckboxType | | 1 | | |
| 33 | Alabama | 20C | Header 33 | /Return/Data/State/Unitary/Consolidated/Header/Header/Id/CheckBox/Indicator/A7004 | CheckboxType | | 1 | | |
| 34 | Alabama | 20C | 1 | /Return/Data/State/Unitary/Consolidated/Income/IncFedTax/IncFederalTaxableIncome | AmountType | Numeric | 13 | + 0 | |
| 35 | Alabama | 20C | 2 | /Return/Data/State/Unitary/Consolidated/Adjustments/AdjAdjustments/FederalNetOperatingLoss | AmountType | Numeric | 15 | + 0 | |
| 36 | Alabama | 20C | 3 | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxIncome/Reconciliation/AdjustmentToFTI | AmountType | Numeric | 13 | + 0 | |
| 37 | Alabama | 20C | 4 | /Return/Data/State/Unitary/Consolidated/Income/incFedTax/IncAdj/FederalTaxableIncome/Adj | AmountType | Numeric | 13 | + 0 | |
| 38 | Alabama | 20C | 5 | /Return/Data/State/Unitary/Consolidated/AllocAndApportionState/All/NonBusinessIncome/TotINBNet/OrRelatedExpense/NetID/RecAllocationEveryone | DirectAllocationType | Numeric | 13 | + 0 | |
| 39 | Alabama | 20C | 6 | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxIncome/ApportionableIncome | AmountType | Numeric | 13 | + 0 | |
| 40 | Alabama | 20C | 7 | /Return/Data/State/Unitary/Consolidated/AllocAndApportion/And/All/Apportionment/TotalApportionFraction | Decimal39Type | Numeric | 7 | + 0 | |
| 41 | Alabama | 20C | 8 | /Return/Data/State/Unitary/Consolidated/AllocAndApportionState/All/NonBusinessIncome/TotINBNet/OrRelatedExpense/NetID | AmountType | Numeric | 13 | + 0 | |
| 42 | Alabama | 20C | 9 | /Return/Data/State/Unitary/Consolidated/AllocAndApportionState/All/NonBusinessIncome/SubTolBeforeNonCarryId | DirectAllocationType | Numeric | 13 | + 0 | |
| 43 | Alabama | 20C | 10 | /Return/Data/State/Unitary/Consolidated/Income/IncApportioning/StateTaxableIncome/Adj | AmountType | Numeric | 11 | + 0 | |
| 44 | Alabama | 20C | 11 | /Return/Data/State/Unitary/Consolidated/Deductions/DefExpenses/IncFTTDeductionRefund | AmountType | Numeric | 11 | + 0 | |
| 45 | Alabama | 20C | 12 | /Return/Data/State/Unitary/Consolidated/Income/IncNOL/StateIncome/SubTolBeforeNonCarryId | AmountType | Numeric | 11 | + 0 | |
| 46 | Alabama | 20C | 13 | /Return/Data/State/Unitary/Consolidated/Deductions/DefNOL/NOLossUsedTotal | AmountType | Numeric | 11 | + 0 | |
| 47 | Alabama | 20C | 14 | /Return/Data/State/Unitary/Consolidated/Income/incFedTax/IncAdj/TaxableIncome/StateIncomeTax | AmountType | Numeric | 11 | + 0 | |
| 48 | Alabama | 20C | 15a | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxAdditionalFees/ConsolidatedFilingFee | AmountType | Numeric | 11 | + 0 | |
| 49 | Alabama | 20C | 15b | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxAdditionalFees/ConsolidatedFilingFee | AmountType | Numeric | 11 | + 0 | |
| 50 | Alabama | 20C | 15c | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxIncome/TotalTax | AmountType | Numeric | 11 | + 0 | |
| 51 | Alabama | 20C | 16a | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxPayments/OverpaymentPriorityYear | AmountType | Numeric | 11 | + 0 | |
| 52 | Alabama | 20C | 16b | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxPayments/CompositePayment | AmountType | Numeric | 15 | + 0 | |
| 53 | Alabama | 20C | 16c | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxPayments/CompositePayment/IN | String255Type | AlphaNumeric | 9 | | |
| 54 | Alabama | 20C | 16d | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxPayments/CompositePayment/IN/EstimatedTaxPayment/CurrentYear | AmountType | Numeric | 30 | | |
| 55 | Alabama | 20C | 16e | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxPayments/CompositePayment/IN/EstimatedTaxPayment/CurrentYear/AmountPaidWithExtension | AmountType | Numeric | 11 | + 0 | |
| 56 | Alabama | 20C | 16f | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxPayments/CompositePayment/IN/EstimatedTaxPayment/CurrentYear/AmountPaidWithExtension/AmountPaidWithExtension | AmountType | Numeric | 11 | + 0 | |
| 57 | Alabama | 20C | 16g | /Return/Data/State/Unitary/Consolidated/Credits/SummarizeTaxCredits/TotalCredits | AmountType | Numeric | 11 | + 0 | |
| 58 | Alabama | 20C | 16h | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxPayments/LIFReserveTaxDeferred | AmountType | Numeric | 11 | + 0 | |
| 59 | Alabama | 20C | 16i | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxPayments/TotalPmtsCreditsDeferred | AmountType | Numeric | 15 | + 0 | |
| 60 | Alabama | 20C | 16j | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxPayments/TotalPmtsCreditsDeferred/AmountPaidWithExtension | AmountType | Numeric | 11 | + 0 | |
| 61 | Alabama | 20C | 17a | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxOverpayments/Overpayment/CheckfedtaxYr | AmountType | Numeric | 11 | + 0 | |
| 62 | Alabama | 20C | 17b | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxOverpayments/Overpayment/PennyTrustFund | AmountType | Numeric | 11 | + 0 | |
| 63 | Alabama | 20C | 17c | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxPenalty/Penalty | AmountType | Numeric | 11 | + 0 | |
| 64 | Alabama | 20C | 17d | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxPenalty/Interest/InterestDue | AmountType | Numeric | 11 | + 0 | |
| 65 | Alabama | 20C | 17e | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxOverpayments/TotalReducutions | AmountType | Numeric | 15 | + 0 | |
| 66 | Alabama | 20C | 18 | /Return/Data/State/Unitary/Consolidated/TaxDueOverpayment/TaxRemittance/PaymentEnclosed | AmountType | Numeric | 11 | + 0 | |
| 67 | Alabama | 20C | 19 | /Return/Data/State/Unitary/Consolidated/GeneralInformation/StatePaymentInfo/ENIndicator | CheckboxType | Numeric | 11 | + 0 | |
| 68 | Alabama | 20C | 19a | /Return/Data/State/Unitary/Consolidated/GeneralInformation/StatePaymentInfo/ECheckIndicator | CheckboxType | Numeric | 1 | | |
| 69 | Alabama | 20C | 19b | /Return/Data/State/Unitary/Consolidated/GeneralInformation/StatePaymentInfo/CCIndicator | CheckboxType | Numeric | 1 | | |
| 70 | Alabama | 20C | 19a | /Return/Data/State/Unitary/Consolidated/Header/Id/CheckBox/AuthOrDiscus | CheckboxType | Numeric | 1 | | |
| 71 | Alabama | 20C | Footer 1 | | CheckboxType | | | | |

Reference, Form and X-Path Information

| Ref Number | State | Form Number | Line Number | X Path | Field Type | Field Type | Max Length | Max Occurs | Multiplicity |
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| 72 | Alabama | 20C | Footer 2 | /Return/DataState/Utility/Consolidated/Header/Id/Contract/Officer/Signature | StringType | Alphanumeric | 35 | | |
| 73 | Alabama | 20C | Footer 3 | /Return/DataState/Utility/Consolidated/Header/Id/Contract/CorporateOfficer/Title | PersonType | Alphanumeric | 35 | | |
| 74 | Alabama | 20C | Footer 4 | /Return/DataState/Utility/Consolidated/Header/Id/Date/ReturnSigned | DateType | Alphanumeric | 10 | | |
| 75 | Alabama | 20C | Footer 5 | /Return/DataState/Utility/Consolidated/Header/Id/Contract/Preparer/Signed | StringType | Alphanumeric | 35 | | |
| 76 | Alabama | 20C | Footer 6 | /Return/DataState/Utility/Consolidated/Header/Id/Date/PreparerSigned | DateType | Alphanumeric | 10 | | |
| 77 | Alabama | 20C | Footer 7 | /Return/DataState/Utility/Consolidated/Header/Id/CheckBoxSelfEmployeeOrPreparerSignature | CheckboxType | Alphanumeric | 1 | | |
| 78 | Alabama | 20C | Footer 8 | /Return/DataState/Utility/Consolidated/Header/Id/Contract/Preparer/OnNumber | StringType | Alphanumeric | 9 | | |
| 79 | Alabama | 20C | Footer 9 | /Return/DataState/Utility/Consolidated/Header/Id/Contract/PreparerName/Firm/BusinessName/Line1 | BusinessNameType | Alphanumeric | 35 | | |
| 80 | Alabama | 20C | Footer 10 | /Return/DataState/Utility/Consolidated/Header/Id/Contact/PreparerFirm/OnNumber | StringType | Alphanumeric | 9 | | |
| 869 | Alabama | 20C | Footer 11 | /Return/DataState/Utility/Consolidated/Header/Id/Contact/PreparerPhone | PhoneNumberType | Numeric | 10 | | |
| 81 | Alabama | 20C | Footer 12 | /Return/DataState/Utility/Consolidated/Header/Id/Contract/PreparerAddress/AddressLine1 | AddressType | Alphanumeric | 30 | | |
| 82 | Alabama | 20C | Footer 13 | /Return/DataState/Utility/Consolidated/Header/Id/Contract/PreparerAddress/Address/City | AddressType | Alphanumeric | 15 | | |
| 83 | Alabama | 20C | Footer 14 | /Return/DataState/Utility/Consolidated/Header/Id/Contract/PreparerAddress/Address/State | AddressType | Alphanumeric | 2 | | |
| 84 | Alabama | 20C | Footer 15 | /Return/DataState/Utility/Consolidated/Header/Id/Contract/PreparerAddress/Address/Zip/ZipCode | AddressType | Alphanumeric | 9 | | |
| 85 | Alabama | 20C, Sch A | 1 | /Return/DataState/Utility/Consolidated/Actions/AddIncome/NetLocalIncome/Taxes | AmountType | Numeric | 11 | + 0 | |
| 87 | Alabama | 20C, Sch A | 2 | /Return/DataState/Utility/Consolidated/Actions/AddIncome/FederalEmployeeInterestIncome | AmountType | Numeric | 15 | + 0 | |
| 88 | Alabama | 20C, Sch A | 3 | /Return/DataState/Utility/Consolidated/Actions/AddIncome/CorporateDividends | AmountType | Numeric | 15 | + 0 | |
| 89 | Alabama | 20C, Sch A | 4 | /Return/DataState/Utility/Consolidated/Actions/AddDepreciation/FeudDepreciation/Pollution/Other | AmountType | Numeric | 11 | + 0 | |
| 90 | Alabama | 20C, Sch A | 5 | /Return/DataState/Utility/Consolidated/Actions/AddIncome/NetIncomeForClosureProperty | AmountType | Numeric | 15 | + 0 | |
| 91 | Alabama | 20C, Sch A | 6a | /Return/DataState/Utility/Consolidated/Actions/AddAdjustments/RelatedExpensesPayments | AmountType | Numeric | 15 | + 0 | |
| 92 | Alabama | 20C, Sch A | 6b | /Return/DataState/Utility/Consolidated/Actions/AddAdjustments/RelatedExpensesExempt | AmountType | Numeric | 15 | + 0 | |
| 93 | Alabama | 20C, Sch A | 6c | /Return/DataState/Utility/Consolidated/Actions/AddAdjustments/RelatedExpenses | AmountType | Numeric | 15 | + 0 | |
| 94 | Alabama | 20C, Sch A | 7 | /Return/DataState/Utility/Consolidated/Actions/AddMiscellaneous/OtherAdditions/Description | EntityDetailType | Alphanumeric | 50 | | |
| 95 | Alabama | 20C, Sch A | 8 | /Return/DataState/Utility/Consolidated/Actions/AddMiscellaneous/OtherAdditions/Description | EntityDetailType | Alphanumeric | 50 | | |
| 96 | Alabama | 20C, Sch A | 8 | /Return/DataState/Utility/Consolidated/Actions/AddMiscellaneous/OtherAdditions/Amount | EntityDetailType | Alphanumeric | 11 | + 0 | 2 |
| 97 | Alabama | 20C, Sch A | 9 | /Return/DataState/Utility/Consolidated/Actions/AddTotalAdditions | AmountType | Numeric | 11 | + 0 | |
| 98 | Alabama | 20C, Sch A | 10 | /Return/DataState/Utility/Consolidated/Subtractions/Subincome/TaxRefunds | AmountType | Numeric | 11 | + 0 | |
| 99 | Alabama | 20C, Sch A | 11 | /Return/DataState/Utility/Consolidated/Subtractions/Subincome/InterestOnUSObligations | AmountType | Numeric | 11 | + 0 | |
| 100 | Alabama | 20C, Sch A | 12 | /Return/DataState/Utility/Consolidated/Subtractions/Subincome/InterestIncome/State | AmountType | Numeric | 15 | + 0 | |
| 101 | Alabama | 20C, Sch A | 13 | /Return/DataState/Utility/Consolidated/Subtractions/Subincome/InterestIncome/Prior | AmountType | Numeric | 15 | + 0 | |
| 102 | Alabama | 20C, Sch A | 14 | /Return/DataState/Utility/Consolidated/Subtractions/Subincome/InterestOnCorporateTotalBusiness | AmountType | Numeric | 11 | + 0 | |
| 103 | Alabama | 20C, Sch A | 15 | /Return/DataState/Utility/Consolidated/Subtractions/Subincome/InterestOnCorporateBusiness | AmountType | Numeric | 11 | + 0 | |
| 104 | Alabama | 20C, Sch A | 16 | /Return/DataState/Utility/Consolidated/Subtractions/Subincome/InterestOnCorporateTotalBusiness | AmountType | Numeric | 13 | + 0 | |
| 105 | Alabama | 20C, Sch A | 17 | /Return/DataState/Utility/Consolidated/Subtractions/SubDividends/Dividends2USC243 | AmountType | Numeric | 15 | + 0 | |
| 106 | Alabama | 20C, Sch A | 18 | /Return/DataState/Utility/Consolidated/Subtractions/SubDividends/Dividends2USC922 | AmountType | Numeric | 15 | + 0 | |
| 107 | Alabama | 20C, Sch A | 19 | /Return/DataState/Utility/Consolidated/Subtractions/SubDividends/InterestPointOrEntFail | AmountType | Numeric | 15 | + 0 | |
| 108 | Alabama | 20C, Sch A | 20 | /Return/DataState/Utility/Consolidated/Subtractions/SubDividends/InterestPointOrEntFail | AmountType | Numeric | 13 | + 0 | |
| 109 | Alabama | 20C, Sch A | 21 | /Return/DataState/Utility/Consolidated/Subtractions/SubOther/DeductionOther/Description | EntityDetailType | Alphanumeric | 50 | | |
| 110 | Alabama | 20C, Sch A | 21 | /Return/DataState/Utility/Consolidated/Subtractions/SubOther/DeductionOther/Amount | EntityDetailType | Alphanumeric | 11 | + 0 | 3 |
| 111 | Alabama | 20C, Sch A | 22 | /Return/DataState/Utility/Consolidated/Subtractions/SubOther/DeductionOther/Description | EntityDetailType | Alphanumeric | 50 | | |
| 112 | Alabama | 20C, Sch A | 22 | /Return/DataState/Utility/Consolidated/Subtractions/SubOther/DeductionOther/Amount | EntityDetailType | Alphanumeric | 11 | + 0 | 3 |
| 113 | Alabama | 20C, Sch A | 23 | /Return/DataState/Utility/Consolidated/Subtractions/SubOther/DeductionOther/Description | EntityDetailType | Alphanumeric | 50 | | |
| 114 | Alabama | 20C, Sch A | 23 | /Return/DataState/Utility/Consolidated/Subtractions/SubOther/DeductionOther/Amount | EntityDetailType | Alphanumeric | 11 | + 0 | 3 |
| 115 | Alabama | 20C, Sch A | 24 | /Return/DataState/Utility/Consolidated/SubTotal/TotalDeductions | AmountType | Numeric | 13 | + 0 | |
| 116 | Alabama | 20C, Sch A | 25 | /Return/DataState/Utility/Consolidated/SubDue/DuePaymentTaxIncome/ReconciliationAdjustmentToFTI | AmountType | NOLType | 13 | + 0 | |
| 117 | Alabama | 20C, Sch B | Column 1 | /Return/DataState/Utility/Consolidated/SubDue/DuePaymentTaxIncome/ReconciliationAdjustmentToFTI | AmountType | NOLType | 4 | + 0 | 15 |
| 118 | Alabama | 20C, Sch B | Column 2 | /Return/DataState/Utility/Consolidated/SubDue/DuePaymentTaxIncome/ReconciliationAdjustmentToFTI | AmountType | NOLType | 15 | + 0 | 15 |
| 119 | Alabama | 20C, Sch B | Column 3 | /Return/DataState/Utility/Consolidated/SubDue/DuePaymentTaxIncome/ReconciliationAdjustmentToFTI | AmountType | NOLType | 15 | + 0 | 15 |
| 120 | Alabama | 20C, Sch B | Column 4 | /Return/DataState/Utility/Consolidated/SubDue/DuePaymentTaxIncome/ReconciliationAdjustmentToFTI | AmountType | NOLType | 15 | + 0 | 15 |
| 121 | Alabama | 20C, Sch B | Column 5 | /Return/DataState/Utility/Consolidated/SubDue/DuePaymentTaxIncome/ReconciliationAdjustmentToFTI | AmountType | NOLType | 15 | + 0 | 15 |
| 122 | Alabama | 20C, Sch B | Column 4 | /Return/DataState/Utility/Consolidated/SubDue/DuePaymentTaxIncome/ReconciliationAdjustmentToFTI | AmountType | Numeric | 11 | + 0 | |

Reference, Form and X-Path Information

| Ref Number | State | Form Number | Line Number | X Path | Field Type | Max Length | Max Occurs Multiple |
|------------|---------|--------------|-------------|--|----------------------|--------------|---------------------|
| 123 | Alabama | 20C, Sch C | 1a - 1e | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllNonBusiness/income/NonBusiness/incomeLoss/Direct/AllocDescription | DirectAllocationType | Alphanumeric | 10 |
| Ref | Number | State | Form Number | Line Number | Element Type | Field Type | Max Length |
| 124 | Alabama | 20C, Sch C | A1 | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllNonBusiness/income/NonBusiness/incomeLoss/Gross/Amount | DirectAllocationType | Numeric | 13 |
| 125 | Alabama | 20C, Sch C | B1 | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllNonBusiness/income/NonBusiness/incomeLoss/Gross/Amount/State | DirectAllocationType | Numeric | 13 |
| 126 | Alabama | 20C, Sch C | C1 | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllNonBusiness/income/NonBusiness/incomeLoss/Relat/Expenses | DirectAllocationType | Numeric | 13 |
| 127 | Alabama | 20C, Sch C | D1 | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllNonBusiness/income/NonBusiness/incomeLoss/Relat/Expenses/State | DirectAllocationType | Numeric | 13 |
| 128 | Alabama | 20C, Sch C | E1 | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllNonBusiness/income/NonBusiness/incomeLoss/NetD/RectAllocEverywhere | DirectAllocationType | Numeric | 13 |
| 129 | Alabama | 20C, Sch C | F1 | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllNonBusiness/income/NonBusiness/incomeLoss/NetD/RectAllocState | DirectAllocationType | Numeric | 13 |
| 130 | Alabama | 20C, Sch C | E2 | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllNonBusiness/income/NonBusiness/income/TotD/RectO/RelatedExpense/NetD/RectAllocEverywhere | DirectAllocationType | Numeric | 13 |
| 131 | Alabama | 20C, Sch C | F2 | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllNonBusiness/income/NonBusiness/income/TotD/RectO/RelatedExpense/NetD/RectAllocState | DirectAllocationType | Numeric | 13 |
| 132 | Alabama | 20C, Sch D-1 | 1a | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropInventory/BoYin/PropInventory/BoYin | ApportionmentType | Numeric | 15 |
| 133 | Alabama | 20C, Sch D-1 | 1b | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropInventory/BoYin/PropInventory/BoYin | ApportionmentType | Numeric | 15 |
| 134 | Alabama | 20C, Sch D-1 | 1c | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropInventory/BoYin/PropInventory/BoYin | ApportionmentType | Numeric | 15 |
| 135 | Alabama | 20C, Sch D-1 | 1d | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropInventory/BoYin/PropInventory/BoYin | ApportionmentType | Numeric | 15 |
| 136 | Alabama | 20C, Sch D-1 | 2a | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropLand/BoYin/PropLand/BoYin | ApportionmentType | Numeric | 15 |
| 137 | Alabama | 20C, Sch D-1 | 2b | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropLand/BoYin/PropLand/BoYin | ApportionmentType | Numeric | 15 |
| 138 | Alabama | 20C, Sch D-1 | 2c | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropLand/BoYin/PropLand/BoYin | ApportionmentType | Numeric | 15 |
| 139 | Alabama | 20C, Sch D-1 | 2d | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropLand/BoYin/PropLand/BoYin | ApportionmentType | Numeric | 15 |
| 140 | Alabama | 20C, Sch D-1 | 3a | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropFurnFixt/BoYin/PropFurnFixt/BoYin | ApportionmentType | Numeric | 15 |
| 141 | Alabama | 20C, Sch D-1 | 3b | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropFurnFixt/BoYin/PropFurnFixt/BoYin | ApportionmentType | Numeric | 15 |
| 142 | Alabama | 20C, Sch D-1 | 3c | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropFurnFixt/BoYin/PropFurnFixt/BoYin | ApportionmentType | Numeric | 15 |
| 143 | Alabama | 20C, Sch D-1 | 3d | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropMachineEquip/BoYin/PropMachineEquip/BoYin | ApportionmentType | Numeric | 15 |
| 144 | Alabama | 20C, Sch D-1 | 4a | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropMachineEquip/BoYin/PropMachineEquip/BoYin | ApportionmentType | Numeric | 15 |
| 145 | Alabama | 20C, Sch D-1 | 4b | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropBuild/BoYin/PropBuild/BoYin | ApportionmentType | Numeric | 15 |
| 146 | Alabama | 20C, Sch D-1 | 4c | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropBuild/BoYin/PropBuild/BoYin | ApportionmentType | Numeric | 15 |
| 147 | Alabama | 20C, Sch D-1 | 4d | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropBuild/BoYin/PropBuild/BoYin | ApportionmentType | Numeric | 15 |
| 148 | Alabama | 20C, Sch D-1 | 5a | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropBuild/BoYin/PropBuild/BoYin | ApportionmentType | Numeric | 15 |
| 149 | Alabama | 20C, Sch D-1 | 5b | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropBuild/BoYin/PropBuild/BoYin | ApportionmentType | Numeric | 15 |
| 150 | Alabama | 20C, Sch D-1 | 5c | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropBuild/BoYin/PropBuild/BoYin | ApportionmentType | Numeric | 15 |
| 151 | Alabama | 20C, Sch D-1 | 5d | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropBuild/BoYin/PropBuild/BoYin | ApportionmentType | Numeric | 15 |
| 152 | Alabama | 20C, Sch D-1 | 6a | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropildaAndIndAcost/BoYin/PropildaAndIndAcost/BoYin | ApportionmentType | Numeric | 15 |
| 153 | Alabama | 20C, Sch D-1 | 6b | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropildaAndIndAcost/BoYin/PropildaAndIndAcost/BoYin | ApportionmentType | Numeric | 15 |
| 154 | Alabama | 20C, Sch D-1 | 6c | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropildaAndIndAcost/BoYin/PropildaAndIndAcost/BoYin | ApportionmentType | Numeric | 15 |
| 155 | Alabama | 20C, Sch D-1 | 6d | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropildaAndIndAcost/BoYin/PropildaAndIndAcost/BoYin | ApportionmentType | Numeric | 15 |
| 156 | Alabama | 20C, Sch D-1 | 7a | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropGovernment/BoYin/PropGovernment/BoYin | ApportionmentType | Numeric | 15 |
| 157 | Alabama | 20C, Sch D-1 | 7b | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropGovernment/BoYin/PropGovernment/BoYin | ApportionmentType | Numeric | 15 |
| 158 | Alabama | 20C, Sch D-1 | 7c | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropGovernment/BoYin/PropGovernment/BoYin | ApportionmentType | Numeric | 15 |
| 159 | Alabama | 20C, Sch D-1 | 7d | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropGovernment/BoYin/PropGovernment/BoYin | ApportionmentType | Numeric | 15 |
| 160 | Alabama | 20C, Sch D-1 | 8 | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropOther/OtherSpecify | ApportionmentType | Alphanumeric | 5 |
| 161 | Alabama | 20C, Sch D-1 | 8a | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropOther/BoYin/PropOther/BoYin | ApportionmentType | Numeric | 15 |
| 162 | Alabama | 20C, Sch D-1 | 8b | /ReturnData/State/UnitaryConsolidated/AlocAndAppor/StateA//AllProperty/PropOther/BoYin/PropOther/BoYin | ApportionmentType | Numeric | 15 |

Reference, Form and X-Path Information

| Ref Number | State | Form Number | Line Number | X Path | Elle Type | Field Type | Max Length | Max Occurs | Multiplicity |
|------------|---------|--------------|-------------|---|-------------------|--------------|------------|------------|--------------|
| 163 | Alabama | 20C, Sch D-1 | 8c | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/PropOther/BOYAll] | ApportionmentType | Numeric | 15 | + 0 | |
| 164 | Alabama | 20C, Sch D-1 | 8d | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/PropOther/EOYAll] | ApportionmentType | Numeric | 15 | + 0 | |
| 165 | Alabama | 20C, Sch D-1 | 9a | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/PropLessConstruction/BOYIn] | ApportionmentType | Numeric | 15 | + 0 | |
| 166 | Alabama | 20C, Sch D-1 | 9b | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/PropLessConstruction/EOYIn] | ApportionmentType | Numeric | 15 | + 0 | |
| 167 | Alabama | 20C, Sch D-1 | 9c | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/PropLessConstruction/BOYAll] | ApportionmentType | Numeric | 15 | + 0 | |
| 168 | Alabama | 20C, Sch D-1 | 9d | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/PropLessConstruction/EOYAll] | ApportionmentType | Numeric | 15 | + 0 | |
| 169 | Alabama | 20C, Sch D-1 | 10a | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/PropTotal/BOYIn] | ApportionmentType | Numeric | 15 | + 0 | |
| 170 | Alabama | 20C, Sch D-1 | 10b | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/PropTotal/EOYIn] | ApportionmentType | Numeric | 15 | + 0 | |
| 171 | Alabama | 20C, Sch D-1 | 10c | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/PropTotal/BOYAll] | ApportionmentType | Numeric | 15 | + 0 | |
| 172 | Alabama | 20C, Sch D-1 | 10d | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/PropTotal/EOYAll] | ApportionmentType | Numeric | 15 | + 0 | |
| 173 | Alabama | 20C, Sch D-1 | 11a | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/AvgOwnedPropInState] | ApportionmentType | Numeric | 15 | + 0 | |
| 174 | Alabama | 20C, Sch D-1 | 11b | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/AvgOwnedPropTotal/Everywhere] | ApportionmentType | Numeric | 15 | + 0 | |
| 175 | Alabama | 20C, Sch D-1 | 12a | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/RentOnLeaseExpense/Instate] | ApportionmentType | Numeric | 15 | + 0 | |
| 176 | Alabama | 20C, Sch D-1 | 12b | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/AnnualRentOrLeaseInState] | ApportionmentType | Numeric | 15 | + 0 | |
| 177 | Alabama | 20C, Sch D-1 | 12c | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/RentOrLeaseExpense/Everywhere] | ApportionmentType | Numeric | 15 | + 0 | |
| 178 | Alabama | 20C, Sch D-1 | 12d | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/AnnualRentOrLease/Everywhere] | ApportionmentType | Numeric | 15 | + 0 | |
| 179 | Alabama | 20C, Sch D-1 | 13a | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/TotalAveragePropInState] | ApportionmentType | Numeric | 15 | + 0 | |
| 180 | Alabama | 20C, Sch D-1 | 13b | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/TotalAverageProp/Everywhere] | ApportionmentType | Numeric | 15 | + 0 | |
| 181 | Alabama | 20C, Sch D-1 | 14 | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Property/TotalAverageProp/Ratio] | ApportionmentType | Numeric | 7 | + 0 | |
| 182 | Alabama | 20C, Sch D-1 | 15a | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][PayPayroll/PayPayroll/Instate] | ApportionmentType | Numeric | 15 | + 0 | |
| 183 | Alabama | 20C, Sch D-1 | 15b | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][PayPayroll/PayPayroll/Everywhere] | ApportionmentType | Numeric | 15 | + 0 | |
| 184 | Alabama | 20C, Sch D-1 | 15c | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][PayPayroll/PayPayroll/Ratio] | ApportionmentType | Numeric | 7 | + 0 | |
| 185 | Alabama | 20C, Sch D-1 | 16 | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Sales/SalesDeliveredOrShippedInState] | ApportionmentType | Numeric | 15 | + 0 | |
| 186 | Alabama | 20C, Sch D-1 | 17 | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Sales/SalesStateOrigin/InState] | ApportionmentType | Numeric | 15 | + 0 | |
| 187 | Alabama | 20C, Sch D-1 | 18a | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Sales/CrossReceiptsInState] | ApportionmentType | Numeric | 15 | + 0 | |
| 188 | Alabama | 20C, Sch D-1 | 18b | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Sales/CrossReceiptsEverywhere] | ApportionmentType | Numeric | 15 | + 0 | |
| 189 | Alabama | 20C, Sch D-1 | 19a | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Sales/CrossReceiptsInState] | ApportionmentType | Numeric | 15 | + 0 | |
| 190 | Alabama | 20C, Sch D-1 | 19b | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Sales/CrossReceiptsDividends/Everywhere] | ApportionmentType | Numeric | 15 | + 0 | |
| 191 | Alabama | 20C, Sch D-1 | 20a | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Sales/CrossReceiptsInterest/Everywhere] | ApportionmentType | Numeric | 15 | + 0 | |
| 192 | Alabama | 20C, Sch D-1 | 20b | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Sales/CrossReceiptsRental/Instate] | ApportionmentType | Numeric | 15 | + 0 | |
| 193 | Alabama | 20C, Sch D-1 | 21a | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Sales/CrossReceiptsOfProperty/Instate] | ApportionmentType | Numeric | 15 | + 0 | |
| 194 | Alabama | 20C, Sch D-1 | 21b | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Sales/CrossReceiptsOfProperty/Everywhere] | ApportionmentType | Numeric | 15 | + 0 | |
| 195 | Alabama | 20C, Sch D-1 | 22a | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Sales/SalesRoyalties/Instate] | ApportionmentType | Numeric | 15 | + 0 | |
| 196 | Alabama | 20C, Sch D-1 | 22b | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Sales/SalesRoyalties/Everywhere] | ApportionmentType | Numeric | 15 | + 0 | |
| 197 | Alabama | 20C, Sch D-1 | 23a | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Sales/CapitalOrdinaryGains/Instate] | ApportionmentType | Numeric | 15 | + 0 | |
| 198 | Alabama | 20C, Sch D-1 | 23b | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Sales/CapitalOrdinaryGains/Everywhere] | ApportionmentType | Numeric | 15 | + 0 | |
| 199 | Alabama | 20C, Sch D-1 | 24 | ReturnDataState[UnitaryConsolidated][AllocAndAppor][And/All][Sales/SalesOtherDetail] | String255Type | Alphanumeric | 10 | | |
| 200 | Alabama | 20C, Sch D-1 | 24 | ReturnDataState[UnitaryConsolidated][AllocAndAppor][And/All][Sales/SalesOtherDetail/1120Line] | String255Type | Alphanumeric | 3 | | |
| 201 | Alabama | 20C, Sch D-1 | 24a | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Sales/SalesOtherBusReceipts/Instate] | ApportionmentType | Alphanumeric | 15 | + 0 | |
| 202 | Alabama | 20C, Sch D-1 | 24b | ReturnDataState[UnitaryConsolidated][AllocAndAppor][StateAll][Sales/SalesOtherBusReceipts/Everywhere] | ApportionmentType | Alphanumeric | 15 | + 0 | |

Reference, Form and X-Path Information

| Ref Number | State | Form Number | Line Number | X Path | Field Type | Field Type | Max Length | Max Occurs Multiple |
|------------|---------|--------------|-------------|---|----------------------|--------------|------------|---------------------|
| 203 | Alabama | 20C, Sch D-1 | 25a | /ReturnData/State/Unitary/Consolidated/AllocAndApportionment/StateAll/AllSales/Sales/GrossReceiptsSum/InState | ApportionmentType | Alphanumeric | 15 | + 0 |
| 204 | Alabama | 20C, Sch D-1 | 25b | /ReturnData/State/Unitary/Consolidated/AllocAndApportionment/StateAll/AllSales/Sales/GrossReceiptsSum/Everywhere | ApportionmentType | Alphanumeric | 15 | + 0 |
| 205 | Alabama | 20C, Sch D-1 | 25c | /ReturnData/State/Unitary/Consolidated/AllocAndApportionment/StateAll/AllSales/Sales/GrossReceiptsSum/Ratio | ApportionmentType | Alphanumeric | 7 | + 0 |
| 206 | Alabama | 20C, Sch D-1 | 26 | /ReturnData/State/Unitary/Consolidated/AllocAndApportionment/StateAll/AllInformation/TotApportionFraction | Decimal93Type | Numeric | 7 | + 0 |
| 207 | Alabama | 20C, Sch D-2 | 1 | /ReturnData/State/Unitary/Consolidated/AllocAndApportionment/StateAll/AllSales/Sales/DeliveredOrShippedInState | ApportionmentType | Alphanumeric | 13 | + 0 |
| 208 | Alabama | 20C, Sch D-2 | 2 | /ReturnData/State/Unitary/Consolidated/AllocAndApportionment/StateAll/AllSales/Sales/StateOriginInState | ApportionmentType | Alphanumeric | 13 | + 0 |
| 209 | Alabama | 20C, Sch D-2 | 3a | /ReturnData/State/Unitary/Consolidated/AllocAndApportionment/StateAll/AllSales/Sales/GrossReceiptsInState | ApportionmentType | Alphanumeric | 13 | + 0 |
| 210 | Alabama | 20C, Sch D-2 | 3b | /ReturnData/State/Unitary/Consolidated/AllocAndApportionment/StateAll/AllSales/Sales/GrossReceipts/Everywhere | ApportionmentType | Alphanumeric | 13 | + 0 |
| 211 | Alabama | 20C, Sch D-2 | 4 | /ReturnData/State/Unitary/Consolidated/TaxDueOverpayment/TaxAdditionalFees/TaxDueOverpayment/TaxAdditionalFees/TotalGrossReceipts | AmountType | Alphanumeric | 13 | + 0 |
| 212 | Alabama | 20C, Sch E | A | /ReturnData/State/Unitary/Consolidated/Deductions/DedExpenses/IRC1552Method1 | CheckBoxType | | 1 | |
| 213 | Alabama | 20C, Sch E | B | /ReturnData/State/Unitary/Consolidated/Deductions/DedExpenses/IRC1552Method2 | CheckBoxType | | 1 | |
| 214 | Alabama | 20C, Sch E | C | /ReturnData/State/Unitary/Consolidated/Deductions/DedExpenses/IRC1552Method3 | CheckBoxType | | 1 | |
| 215 | Alabama | 20C, Sch E | D | /ReturnData/State/Unitary/Consolidated/Deductions/DedExpenses/IRC1552NoExemption | CheckBoxType | | 1 | |
| 216 | Alabama | 20C, Sch E | E | /ReturnData/State/Unitary/Consolidated/Deductions/DedExpenses/FederalTaxableIncomeAllOther | CheckBoxType | | 1 | |
| 217 | Alabama | 20C, Sch E | 1 | /ReturnData/State/Unitary/Consolidated/Deductions/DedExpenses/FedIncTaxPd | AmountType | Alphanumeric | 13 | + 0 |
| 218 | Alabama | 20C, Sch E | 2 | /ReturnData/State/Unitary/Consolidated/Income/IncomeApportionment/InStateTaxableIncomeAdj | AmountType | Alphanumeric | 11 | + 0 |
| 219 | Alabama | 20C, Sch E | 3 | /ReturnData/State/Unitary/Consolidated/Income/IncomeFedTaxIncAdj/FederalTaxableIncomeAllOther | AmountType | Alphanumeric | 13 | + 0 |
| 220 | Alabama | 20C, Sch E | 4 | /ReturnData/State/Unitary/Consolidated/Deductions/DedExpenses/FTApportionmentFactor | Decimal93Type | Numeric | 7 | + 0 |
| 221 | Alabama | 20C, Sch E | 5 | /ReturnData/State/Unitary/Consolidated/Deductions/DedExpenses/FTDeductionApportionedToState | AmountType | Alphanumeric | 13 | + 0 |
| 222 | Alabama | 20C, Sch E | 6 | /ReturnData/State/Unitary/Consolidated/Deductions/DedExpenses/RefundOffTTDeductionOrPriorYears | AmountType | Alphanumeric | 13 | + 0 |
| 223 | Alabama | 20C, Sch E | 7 | /ReturnData/State/Unitary/Consolidated/Deductions/DedExpenses/NetFTTDeductionRefund | AmountType | Alphanumeric | 11 | + 0 |
| 224 | Alabama | 20C, Sch F | 1 | /ReturnData/State/Unitary/Consolidated/Credits/EconomicDevelopment/EnterpriseZoneCapPerCred | AmountType | Alphanumeric | 11 | + 0 |
| 225 | Alabama | 20C, Sch F | 2 | /ReturnData/State/Unitary/Consolidated/Credits/SocialEducation/EmployeeEducationCred | AmountType | Alphanumeric | 11 | + 0 |
| 226 | Alabama | 20C, Sch F | 3 | /ReturnData/State/Unitary/Consolidated/Credits/Income/IncomeCreditIncomeTaxCred | AmountType | Alphanumeric | 11 | + 0 |
| 227 | Alabama | 20C, Sch F | 4 | /ReturnData/State/Unitary/Consolidated/Credits/Income/IncomeTaxIncrementFundPaymentCred | AmountType | Alphanumeric | 11 | + 0 |
| 228 | Alabama | 20C, Sch F | 5 | /ReturnData/State/Unitary/Consolidated/Credits/Environment/Manufacturing/InvestmentCapital/CoAltTaxCred | AmountType | Alphanumeric | 11 | + 0 |
| 229 | Alabama | 20C, Sch F | 6a | /ReturnData/State/Unitary/Consolidated/Credits/investmentManufacturing/InvestmentCapital/CoAltTaxProjCred | ShortDescriptionType | Alphanumeric | 10 | + 0 |
| 230 | Alabama | 20C, Sch F | 6b | /ReturnData/State/Unitary/Consolidated/Credits/investmentManufacturing/InvestmentCapital/CoAltTaxProjNbr | ShortDescriptionType | Alphanumeric | 10 | + 0 |
| 231 | Alabama | 20C, Sch F | 6 | /ReturnData/State/Unitary/Consolidated/Credits/investmentManufacturing/InvestmentCapital/CoAltTaxCred | AmountType | Alphanumeric | 11 | + 0 |
| 232 | Alabama | 20C, Sch F | 7 | /ReturnData/State/Unitary/Consolidated/Credits/Income/SummaryTaxCredits/TotalCredits | AmountType | Alphanumeric | 11 | + 0 |
| 233 | Alabama | 20C, Sch G | A | /ReturnData/State/Unitary/Consolidated/GeneralInformation/BusinessInfo/TotalOperationsDescriptor | AmountType | Alphanumeric | 11 | + 0 |
| 234 | Alabama | 20C | 15b | /ReturnData/State/Unitary/Consolidated/TaxDueOverpayment/TaxAdditionalFees/ConsolidatedFilingFee | AmountType | Alphanumeric | 11 | + 0 |
| 235 | Alabama | 20C, Sch G | B | /ReturnData/State/Unitary/Consolidated/GeneralInformation/StateReturnInfo/NamePrivilegeTaxReturn/EIN | EINType | | 9 | 3 |
| 236 | Alabama | 20C, Sch G | C | /ReturnData/State/Unitary/Consolidated/GeneralInformation/StateReturnInfo/NamePrivilegeTaxReturn/Name | String255Type | Alphanumeric | 50 | 3 |
| 237 | Alabama | 20C, Other | 1 | /ReturnData/State/Unitary/Consolidated/GeneralInformation/BusinessInfo/TotalOperationsDescriptor | LineExplanationType | Alphanumeric | 50 | |
| 238 | Alabama | 20C, Other | 2 | /ReturnData/State/Unitary/Consolidated/GeneralInformation/BusinessInfo/NamePropertyInState | String255Type | Alphanumeric | 50 | |
| 239 | Alabama | 20C, Other | 3 | /ReturnData/State/Unitary/Consolidated/GeneralInformation/BusinessInfo/OtherStatesCorpOperates | String255Type | Alphanumeric | 50 | |
| 240 | Alabama | 20C, Other | 4a | /ReturnData/State/Unitary/Consolidated/GeneralInformation/BusinessInfo/AccountingMethod | CheckBoxType | | 1 | |
| 241 | Alabama | 20C, Other | 4b | /ReturnData/State/Unitary/Consolidated/GeneralInformation/BusinessInfo/MiscCashAccountingMethod | CheckBoxType | | 1 | |
| 242 | Alabama | 20C, Other | 4c | /ReturnData/State/Unitary/Consolidated/GeneralInformation/BusinessInfo/OtherAccountingMethod | ShortDescriptionType | Alphanumeric | 10 | |

Reference, Form and X-Path Information

| Ref Number | State | Form Number | Line Number | X Path | Field Type | Max Length | Max Occurs Multiple |
|------------|---------|------------------------|-------------|--|--------------------------|--------------|---------------------|
| 243 | Alabama | 20C, Other Information | 6a | /ReturnData/State/Unitary/Consolidated/GeneralInformation/NetIncomePriorityYear | AmountType | Numeric | 15 + 0 |
| 244 | Alabama | 20C, Other Information | 7a | /ReturnData/State/Unitary/Consolidated/Header/HdrCheckBox/isAuditIndicator | CheckboxType | | 1 |
| 245 | Alabama | 20C, Other Information | 8a | /ReturnData/State/Unitary/Consolidated/Header/HdrAddress/AccountingRecords/LocalAddress/USAddress/AddressLine1 | AddressType | Alphanumeric | 30 |
| 246 | Alabama | 20C, Other Information | 8b | /ReturnData/State/Unitary/Consolidated/Header/HdrAddress/AccountingRecords/LocalAddress/USAddress/City | AddressType | Alphanumeric | 15 |
| 247 | Alabama | 20C, Other Information | 8c | /ReturnData/State/Unitary/Consolidated/Header/HdrAddress/AccountingRecords/LocalAddress/USAddress/State | AddressType | Alphanumeric | 2 |
| 248 | Alabama | 20C, Other Information | 8d | /ReturnData/State/Unitary/Consolidated/Header/HdrAddress/AccountingRecords/LocalAddress/USAddress/ZipCode | AddressType | Alphanumeric | 9 |
| 249 | Alabama | 20C, Other Information | 9a | /ReturnData/State/Unitary/Consolidated/Header/HdrContact/ContactPerson | PersonNameType | Alphanumeric | 30 |
| 250 | Alabama | 20C, Other Information | 9b | /ReturnData/State/Unitary/Consolidated/Header/HdrContact/BusinessPhoneNumber | PhoneNumberType | | 10 |
| 251 | Alabama | Sched AS | Header 1 | /ReturnData/State/Unitary/Consolidated/Header/HdrName/CorporationName/BusinessNameLine1 | BusinessNameType | Alphanumeric | 30 |
| 252 | Alabama | Sched AS | Header 2 | /ReturnData/State/Unitary/Consolidated/Header/HdrName/CorporationName/BusinessNameLine2 | BusinessNameType | Alphanumeric | 30 |
| 253 | Alabama | Sched AS | Header 3 | /ReturnData/State/Unitary/Consolidated/Header/HdrAddress/Address/USAAddress/AddressLine1 | AddressType | Alphanumeric | 30 |
| 254 | Alabama | Sched AS | Header 4 | /ReturnData/State/Unitary/Consolidated/Header/HdrAddress/Address/USAAddress/AddressLine2 | AddressType | Alphanumeric | 30 |
| 255 | Alabama | Sched AS | Header 5 | /ReturnData/State/Unitary/Consolidated/Header/HdrAddress/Address/USAAddress/City | AddressType | Alphanumeric | 15 |
| 256 | Alabama | Sched AS | Header 6 | /ReturnData/State/Unitary/Consolidated/Header/HdrAddress/Address/USAAddress/State | AddressType | Alphanumeric | 2 |
| 257 | Alabama | Sched AS | Header 7 | /ReturnData/State/Unitary/Consolidated/Header/HdrAddress/Address/USAAddress/ZipCode | AddressType | Alphanumeric | 9 |
| 258 | Alabama | Sched AS | Header 8 | /ReturnData/State/Unitary/Consolidated/Header/HdrField/TaxYearBeginDate | DateType | | 10 |
| 259 | Alabama | Sched AS | Header 9 | /ReturnData/State/Unitary/Consolidated/Header/HdrNumber/FIN | EINType | | 9 |
| 260 | Alabama | Sched AS | Header 10 | /ReturnData/State/Unitary/Consolidated/Header/HdrContact/PhoneAffiliatedGroup | PhoneNumberType | | 10 |
| 261 | Alabama | Sched AS | A | /ReturnData/State/Unitary/Consolidated/GeneralInformation/StateReturnInfo/StateAffiliatedCompanies/SubsidiaryName | AffiliationsScheduleType | Alphanumeric | 30 |
| 262 | Alabama | Sched AS | B | /ReturnData/State/Unitary/Consolidated/GeneralInformation/StateReturnInfo/StateAffiliatedCompanies/SubsidiaryFEN | AffiliationsScheduleType | Alphanumeric | 9 |
| 263 | Alabama | Sched AS | C | /ReturnData/State/Unitary/Consolidated/GeneralInformation/StateReturnInfo/StateAffiliatedCompanies/PriorityYearReturnField | AffiliationsScheduleType | Alphanumeric | 1 |
| 264 | Alabama | Sched AS | D | /ReturnData/State/Unitary/Consolidated/GeneralInformation/StateReturnInfo/StateAffiliatedCompanies/NewToConsolidated | AffiliationsScheduleType | Alphanumeric | 1 |
| 265 | Alabama | Sched AS | E | /ReturnData/State/Unitary/Consolidated/GeneralInformation/StateReturnInfo/StateAffiliatedCompanies/StatesUsingTaxField | AffiliationsScheduleType | Alphanumeric | 1 |
| 266 | Alabama | | | /ReturnData/State/Unitary/Consolidated/Header/HdrCode/FormType | String20Type | | 3 |
| 268 | Alabama | | | /ReturnData/State/Unitary/Consolidated/Header/HdrCode/SoftwareDeveloperID | String20Type | | 10 |
| | Alabama | | | /ReturnData/State/Unitary/Consolidated/Header/HdrIDNumber/SoftwareDevVersion | String20Type | Alphanumeric | 10 |

APPENDIX III: ALABAMA ERROR REJECT CODES

| Error Code | Rule/Validation | Error Category | Severity |
|------------|--|------------------|----------|
| AL20C-001 | One of the following checkboxes must be populated CalendarTaxYear, FiscalTaxYear or ShortTaxYear. | MISSING DATA | REJECT |
| AL20C-002 | Required data element TaxYearBeginDate not transmitted | MISSING DATA | REJECT |
| AL20C-003 | Default is 20050101 unless FiscalTaxYear or ShortTaxYear is populated - must 20050101 or later. | INCORRECT DATA | REJECT |
| AL20C-004 | Required data element TaxYearEndDate not transmitted | MISSING DATA | REJECT |
| AL20C-005 | Default is 20051231 unless FiscalTaxYear or ShortTaxYear is populated. | INCORRECT DATA | REJECT |
| AL20C-006 | If AmendedReturnIndicator is populated return will be rejected - Amended returns will not be accepted electronically | UNSUPPORTED | REJECT |
| AL20C-007 | One of the following checkboxes must be populated StateCorporationOnly, MultiStateCorpApport, MultiStateCorpPercentage, MultiStateCorpSepAcct or StateConsolidatedReturn. | MISSING DATA | REJECT |
| AL20C-008 | If StateCorporationOnly is populated, TotApportFraction must be 100%. | INCORRECT DATA | REJECT |
| AL20C-009 | If MultiStateCorpApport is populated TotApportFraction must be populated. | MISSING DATA | REJECT |
| AL20C-010 | If MultiStateCorpPercentage is populated, Lines 1-14 should be blank, Line 15 (StateIncomeTax) shall equal Schedule D-2 Line 4 (TaxDueOnGrossReceipts). | DATA MISMATCH | REJECT |
| AL20C-011 | If MultiStateCorpSepAcct is populated SeparateAccountingApproval.pdf must be attached | MISSING DOCUMENT | REJECT |
| AL20C-012 | If StateConsolidatedReturn is populated 20C-AS must be attached. | MISSING DOCUMENT | REJECT |
| AL20C-013 | If StateConsolidatedReturn is populated ScheduleCRE.pdf must be attached. | MISSING DOCUMENT | REJECT |
| AL20C-014 | If StateConsolidatedReturn is populated, 20C, Line 1-13 should be blank and Schedule 20C AAGIS Alabama Affiliated Group Income Spreadsheet (AL20CAAGIS.pdf) must be attached. This schedule calculates each company's separate Alabama's taxable income with a total Column for the Alabama Consolidated Return. | MISSING DOCUMENT | REJECT |
| AL20C-015 | Required data element BusinessActivityCode not transmitted | MISSING DATA | REJECT |
| AL20C-016 | Required data element FEIN not transmitted | MISSING DATA | REJECT |
| AL20C-017 | Required data element CorporationName/BusinessNameLine1 not transmitted | MISSING DATA | REJECT |
| AL20C-018 | Required data element Address/USAddress/AddressLine1 not transmitted | MISSING DATA | REJECT |
| AL20C-019 | Required data element Address/USAddress/City not transmitted | MISSING DATA | REJECT |
| AL20C-020 | Required data element Address/USAddress/State not transmitted | MISSING DATA | REJECT |
| AL20C-021 | Required data element Address/USAddress/ZipCode not transmitted | MISSING DATA | REJECT |
| AL20C-022 | Required data element StateOfIncorporation/USAddress/State not transmitted | MISSING DATA | REJECT |
| AL20C-023 | Required data element DateOfIncorporation not transmitted | MISSING DATA | REJECT |
| AL20C-024 | Required data element DateQualifiedInState not transmitted | MISSING DATA | REJECT |
| AL20C-025 | Required data element NatureOfBusinessState not transmitted | MISSING DATA | REJECT |
| AL20C-026 | If ConsolidatedReturnIndicator is populated then a copy of Federal Form 851 Affiliations Schedule must be attached (Federal851.pdf) | MISSING DOCUMENT | REJECT |
| AL20C-027 | ParentName must be populated if ConsolidatedReturnIndicator is populated. | MISSING DATA | REJECT |
| AL20C-028 | ConsolidatedParentFEIN must be populated if ConsolidatedReturnIndicator is populated. | MISSING DATA | REJECT |
| AL20C-029 | If IRSCorrectionIndicator is populated return will be rejected. Alabama does not accept amended returns electronically. | UNSUPPORTED | REJECT |
| AL20C-030 | If IndicatorA7004 is populated then a copy of the Federal 7004 must be attached (Federal7004.pdf). | MISSING DOCUMENT | REJECT |
| AL20C-031 | ReconciliationAdjustmentToFTI(20C Line 3 / 20C Sch A Line 26) must equal TotalAdditions minus TotalDeductions (20C Sch A Line 10 - line 25) | MATH ERROR | REJECT |
| AL20C-032 | FederalTaxableIncomeAdj (20C Line 4 / 20C Sch E Line 3) must equal FederalTaxableIncome (20C Line 1) plus FederalNetOperatingLoss (20C Line 2) plus ReconciliationAdjustmentToFTI (20C Line 3 / 20C Sch A Line 26). | MATH ERROR | REJECT |

| Error Code | Rule/Validation | Error Category | Severity |
|------------|---|----------------|----------|
| AL20C-033 | TotalNbiNetOfRelatedExpense/Everywhere (20C Line 5 / 20C Sch C Line 2 Column E) must equal the sum of NbiNetOfRelatedExpense/Everywhere (20C Sch C Lines 1a - 1e Column E). | MATH ERROR | REJECT |
| AL20C-034 | ApportionableIncome (20C Line 6) must equal the sum of FederalTaxableIncomeAdj (20C Line 4) and TotalNbiNetOfRelatedExpense/Everywhere (20C Line 5 / 20C Sch C Line 2 Column E). | MATH ERROR | REJECT |
| AL20C-035 | TotApportFraction (20C Line 7 / 20C Sch D-1, Line 26) must equal the sum of TotalAverageProp/Ratio (20C Sch D-1, Line 14), PayPayroll/Ratio (20C Sch D-1, Line 15c) and SalesGrossReceiptsSum/Ratio (20C Sch D-1, Line 25c) divided by 3. (If TotalAverageProp/Everywhere(20C Sch D-1, Line 13b is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if PayPayroll/Everywhere (20C Sch D-1, Line 15a) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1; if SalesGrossReceiptsSum/Everywhere (20C Sch D-1, Line 25b) is equal to zero then the factor is not utilized in the production of income, it shall be eliminated and the denominator reduced by 1. | MATH ERROR | REJECT |
| AL20C-036 | IncomeApportionedState (20C Line 8) must equal ApportionableIncome(20C Line 6) multiplied by TotApportFraction(20C Line 7 / 20C Sch D-1, Line 26). | MATH ERROR | REJECT |
| AL20C-037 | TotalNbiNetOfRelatedExpense/InState (20C Line 9 / 20C Sch C Line 2 Column F) must equal the sum of NbiNetOfRelatedExpense/InState (20C Sch C Lines 1a - 1e Column F) | MATH ERROR | REJECT |
| AL20C-038 | StateTaxableIncomeAdj (20C Line 10 / Sch E Line 2) must equal the sum of IncomeApportionedState(20C Line 9) and TotalNbiNetOfRelatedExpense/InState (20C Line 9 / 20C Sch C Line 2 Column F). | MATH ERROR | REJECT |
| AL20C-039 | NetFITDeductionRefund (20C Line 11 & 20C Schedule E, Line 7) must equal the sum of FITDeductionApportionedToState (20C Schedule E, Line 5) minus RefundOfFITDeductedPriorYear (20C Schedule E, Line 8). | MATH ERROR | REJECT |
| AL20C-040 | StateIncomeSubtToBeforeNolCarryfd(20C Line 12) must equal the sum of StateTaxableIncomeAdj(20C Line 10) minus NetFITDeductionRefund (20C Line 11 & 20C Schedule E, Line 7). | MATH ERROR | REJECT |
| AL20C-041 | NOLLossUsedTotal(20C Line 13 & 20C Sch B total Column 4) must be equal the sum of NOLLoss/PrecedingTaxable/NOLLossUsed(Sum of 20C Sch B Column 4) this amount shall not exceed StateIncomeSubtToBeforeNolCarryfd (20C Line 12). | MATH ERROR | REJECT |
| AL20C-042 | If StateIncomeSubtToBeforeNolCarryfd (20C Line 12) is less than or equal to zero then an NOL deduction is not allowed NOLLossUsedTotal(20C Line 13 & 20C Sch B total Column 4) and the sum of NOLLoss/NOLLossUsed(20C Sch B Column 4) must be zero. | INCORRECT DATA | REJECT |
| AL20C-043 | TaxableIncomeState (20C Line 14) must equal the sum of StateIncomeSubtToBeforeNolCarryfd (20C Line 12) minus NOLLossUsedTotal (20C Line 13 & 20C Sch B total Column 4). | MATH ERROR | REJECT |
| AL20C-044 | If MultiStateCorpPercentage is populated StateIncomeTax(20C Line 15a) must equal TaxDueOnGrossReceipts(20C Sch D-2, Line 4) otherwise StateIncomeTax (20C Line 15a) must equal TaxableIncomeState (20C Line 14) multiplied by 6.5%. | INCORRECT DATA | REJECT |
| AL20C-045 | StateIncomeTax (20C Line 15a) must be 0 if TaxableIncomeState (line 14) is negative or 0. | INCORRECT DATA | REJECT |
| AL20C-046 | If StateConsolidatedReturn is populated then ConsolidatedFilingFee (20C Line 15b / 20C Sch G) must be equal to either 5,000; 10,000; 15,000; 20,000 or 25,000. | INCORRECT DATA | REJECT |
| AL20C-047 | TotalTax (20C Line 15c) must equal the sum of StateIncomeTax (20C Line 15a) and ConsolidatedFilingFee (20C Line 15b). | MATH ERROR | REJECT |
| AL20C-048 | IF CompositePayment is populated, then CompositePaymentFEIN must be populated. | MISSING DATA | REJECT |
| AL20C-049 | IF CompositePayment is populated, then CompositePaymentPayee must be populated. | MISSING DATA | REJECT |

| Error Code | Rule/Validation | Error Category | Severity |
|------------|---|----------------|----------|
| AL20C-050 | PaymentsPriorToAdjustment (20C line 16d) should not be populated. This field is only used with an amended return. | INCORRECT DATA | REJECT |
| AL20C-051 | TotalCredits (20C Line 16e / 20C Sch F Line 7) must equal the sum of EntZoneCapCredit (20C Sch F Line 1), EmployerEducationCrdt (20C Sch F Line 2), IncomeTaxCrdt (20C Sch F Line 3), TaxIncrementFundPaymentCrdt (20C Sch F Line 4), CoalTaxCrdt (20C Sch F Line 5) and CapitalTaxCrdt (20C Sch F Line 6) | MATH ERROR | REJECT |
| AL20C-052 | If LIFOReserveRecapture (20C Sch A, Line 5) is a non-zero amount the LIFOReserveTaxDeferral (20C Line 16f) must be populated. | MISSING DATA | REJECT |
| AL20C-053 | If MultiStateCorpApport is populated, LIFOReserveTaxDeferral (20C Line 16f) must be the lesser of 75% of the LIFOReserveRecapture (20C Sch A, Line 5) multiplied by TotApporFraction (20 C Line 7 / 20C Sch D-1, Line 26) multiplied 6.5% or the TotalTax (20C Line 15c). For all other filing status the amount the LIFOReserveTaxDeferral (20C Line 16f) must be the lesser of 75% of the LIFOReserveRecapture (20C Sch A, Line 5) multiplied by 6.5% or the TotalTax (20C Line 15c). | MATH ERROR | REJECT |
| AL20C-054 | TotalPmtsCreditsDeferral (20C Line 16g) must equal the sum of OverpaymentPriorYear (20C Line 16a), EstimatedTaxPaymentCurrentYear (20C Line 16b), AmountPaidWithExtension (20C Line 16c), PaymentsPriorToAdjustment (20C Line 16d), TotalCredits (20C Line 16e) and LIFOReserveTaxDeferral (20C Line 16f) | MATH ERROR | REJECT |
| AL20C-055 | If TotalTax (20C Line 15c) is greater than TotalPmtsCreditsDeferral (20C Line 16g) then OverpaymentCreditedNxtYr (20C Line 17a) must be zero. If TotalTax (20C Line 15c) is less than TotalPmtsCreditsDeferral (20C Line 16g) then OverpaymentCreditedNxtYr (20C Line 17a) must be less than or equal to TotalPmtsCreditsDeferral (20C Line 16g) minus TotalTax (20C Line 15c). | INCORRECT DATA | REJECT |
| AL20C-056 | If TotalTax (20C Line 15c) is greater than TotalPmtsCreditsDeferral (20C Line 16g) then PennyTrustFund (20C Line 17b) must be zero. If TotalTax (20C Line 15c) is less than TotalPmtsCreditsDeferral (20C Line 16g) plus OverpaymentCreditedNxtYr (20C Line 17a) then PennyTrustFund (20C Line 17b) must be less than or equal to TotalPmtsCreditsDeferral(20C Line 16g) minus TotalTax (20C Line 15c) minus OverpaymentCreditedNxtYr (20C Line 17a). | INCORRECT DATA | REJECT |
| AL20C-057 | TotalReductions (20C Line 17e) must equal the sum of OverpaymentCreditedNxtYr (20C Line 17a), PennyTrustFund (20C Line 17b), Penalty (20C Line 17c) and InterestDue (20C Line 17d). | MATH ERROR | REJECT |
| AL20C-058 | TaxMinusCreditsAndPayments (20C Line 18) must equal TotalTax (20C Line 15c) minus TotalPmtsCreditsDeferral (20C Line 16g) and TotalReductions(20C Line 17e). | MATH ERROR | REJECT |
| AL20C-059 | If TaxMinusCreditsAndPayments (20C Line 18) is greater than zero then one of the following must be populated: Either EFTIndicator, ECheckIndicator or CCIndicator. | MISSING DATA | ALERT |
| AL20C-060 | PaymentEnclosed (20C Line 19) should not be populated - Alabama currently does not process electronic payments through the electronic filing program - electronic payments are to be submitted through EFT or Opay. | INCORRECT DATA | REJECT |
| AL20C-061 | Only one of the following elements should be populated: Either EFTIndicator, ECheckIndicator or CCIndicator if TaxMinusCreditsAndPayments (20C Line 18) is greater than zero | INCORRECT DATA | ALERT |
| AL20C-062 | Must be "20C" - Alabama currently will only accept 20C's via E-file. | INCORRECT DATA | REJECT |
| AL20C-063 | Required data element /Header/HdrCode/SoftwareDeveloperID not transmitted | MISSING DATA | REJECT |
| AL20C-064 | Required data element /Header/HdrCode/TransmitterId not transmitted | MISSING DATA | REJECT |
| AL20C-065 | If ConsolidatedFilingFee is populated then StateConsolidatedReturn must be populated. | INCORRECT DATA | REJECT |
| AL20C-066 | NOT USED | | |
| AL20C-067 | NOT USED | | |
| AL20C-068 | NOT USED | | |
| AL20C-069 | NOT USED | | |

| Error Code | Rule/Validation | Error Category | Severity |
|------------|---|-------------------|----------|
| AL20C-070 | OfficerSignature should be populated with the name of the corporate officer signing the AL8453-C. | MISSING DATA | REJECT |
| AL20C-071 | Required data element CorporateOfficerTitle not transmitted | MISSING DATA | REJECT |
| AL20C-072 | Required data element DateReturnSigned not transmitted | MISSING DATA | REJECT |
| AL20C-073 | If PreparerIdNumber is populated then PreparerSignature should be populated with the name of the preparer | MISSING DATA | REJECT |
| AL20C-074 | If PreparerIdNumber is populated then DatePreparerSigned should be populated with the name of the preparer | MISSING DATA | REJECT |
| AL20C-075 | If PreparerIdNumber is populated then SelfEmployedPrepIndicator should be populated with the name of the preparer | MISSING DATA | REJECT |
| AL20C-076 | If PreparerIdNumber is populated then PreparerIdNumber should be populated with the name of the preparer | MISSING DATA | REJECT |
| AL20C-077 | If PreparerIdNumber is populated then PreparerNameFirm should be populated with the name of the preparer's firm | MISSING DATA | REJECT |
| AL20C-078 | If PreparerNameFirm is populated then PreparerFirmIdNumber should be populated with the name of the preparer | MISSING DATA | REJECT |
| AL20C-079 | If PreparerIdNumber is populated then PreparerAddress/USAddress/AddressLine1 should be populated with the name of the preparer | MISSING DATA | REJECT |
| AL20C-080 | If PreparerIdNumber is populated then PreparerAddress/USAddress/City should be populated with the name of the preparer | MISSING DATA | REJECT |
| AL20C-081 | If PreparerIdNumber is populated then PreparerAddress/USAddress/ST should be populated with the name of the preparer | MISSING DATA | REJECT |
| AL20C-082 | If PreparerIdNumber is populated then PreparerAddress/USAddress/ZipCode should be populated with the name of the preparer | MISSING DATA | REJECT |
| AL20C-083 | If RelatedExpenses is a non zero number than Schedule AB must be submitted as a pdf - ALScheduleAB.pdf | MISSING DOCUMENTS | REJECT |
| AL20C-084 | If Related ExpensesPayments is a non zero number than Schedule AB must be submitted as a pdf - ALScheduleAB.pdf | MISSING DOCUMENTS | REJECT |
| AL20C-085 | If RelatedExpensesExempt is a non zero number than Schedule AB must be submitted as a pdf - ALScheduleAB.pdf | MISSING DOCUMENTS | REJECT |
| AL20C-086 | NOT USED | | |
| AL20C-087 | NOT USED | | |
| AL20C-088 | NOT USED | | |
| AL20C-089 | OtherAdditions/Description is required if OtherAdditions/Amount has a non-zero value. | MISSING DATA | REJECT |
| AL20C-090 | OtherAdditions/Amount is required if OtherAdditions/Description is populated | MISSING DATA | REJECT |
| AL20C-091 | TotalAdditions must equal the sum of Schedule A Lines 1 thru 9 (RelatedExpenses+FedDepreciationPollutionClr+CorporateDividends+FederalExemptInterestIncome+NetIncomeForeclosureProperty+OtherAdditions/Amount+StateAndLocalIncomeTaxes) | MATH ERROR | REJECT |
| AL20C-092 | DeductionOther/Description is required if DeductionOther/Amount has a non-zero value. | MISSING DATA | REJECT |
| AL20C-093 | DeductionOther/Amount is required if DeductionOther/Description is populated | MISSING DATA | REJECT |
| AL20C-094 | Total Deductions must equal the sum of Sch A Lines 11 thru 24 (TaxRefunds+InterestOnUSObligations+InterestIncome+StateInterestIncome+PriorCorpAidToInduce+BusinessExpensesNotDeductible+Dividends26USC78+Dividends26USC243+Dividends26USC922+InterestPortionOfRentPaid+DeductionOilGasDepletionAllowd+DeductionOther) | MATH ERROR | REJECT |
| AL20C-095 | ReconciliationAdjustmentToFTI (20C Line 3 / 20C Sch A Line 26) must equal TotalAdditions minus TotalDeductions (20C Sch A Line 10 - line 25) | MATH ERROR | REJECT |
| AL20C-096 | /NOLLoss/PrecedingTaxable/NOLYear must be greater than or equal to 1990. | INCORRECT DATA | REJECT |
| AL20C-097 | If /NOLLoss/PreceedingTaxable/NOLYear is less or equal to 1999 a copy of Page 1 of the Alabama corporate income tax return must be included NOL_YYYY_AL20CPg1.pdf | MISSING DOCUMENT | REJECT |

| Error Code | Rule/Validation | Error Category | Severity |
|------------|---|------------------|----------|
| AL20C-098 | /NOLLoss/PrecedingTaxable/NOLExpired (20C Sch B Column 3) must be less than or equal to /NOLLoss/NOLLoss (20C Sch B Column 2) | INCORRECT DATA | REJECT |
| AL20C-099 | NOT USED | | |
| AL20C-100 | The sum of NOLLoss/PrecedingTaxable/NOLLossUsed(Sum of 20C Sch B Column 4) must be less than or equal to NOLLoss/PrecedingTaxable/NOLLoss (20C Sch B Column 2) this amount shall also not exceed StateIncomeSubTotalBeforeNOLCarryfd (20C Line 12). | MATH ERROR | REJECT |
| AL20C-101 | /NOLLoss/PrecedingTaxable/NOLRemainingLossAvailable (20C Sch B Column 5) must equal /NOLLoss/PrecedingTaxable/NOLLoss (20C Sch B Column 2) minus /NOLLoss/PrecedingTaxable/NOLExpired (20C Sch B Column 3) minus /NOLLoss/PrecedingTaxable/NOLLossUsed (20C Sch B Column 4) | MATH ERROR | REJECT |
| AL20C-102 | NbiNonBusinessIncomeLoss/DirectAllocDescription (20C Sch C Line 1 (row a-e) should only be populated if MultiStateCorpApport (Filing Status 2 page 1) is populated. | INCORRECT DATA | REJECT |
| AL20C-103 | NbiNonBusinessIncomeLoss/GrossAmount (20C Sch C Line 1 (row a-e) should only be populated MultiStateCorpApport (Filing Status 2 page 1) is populated. | INCORRECT DATA | REJECT |
| AL20C-104 | NbiNonBusinessIncomeLoss/GrossAmountState (20C Sch C Line 1 (row a-e) should only be populated MultiStateCorpApport (Filing Status 2 page 1) is populated. | INCORRECT DATA | REJECT |
| AL20C-105 | NbiNonBusinessIncomeLoss/RelatedExpenses (20C Sch C Line 1 (row a-e) should only be populated MultiStateCorpApport (Filing Status 2 page 1) is populated. | INCORRECT DATA | REJECT |
| AL20C-106 | NbiNonBusinessIncomeLoss/RelatedExpensesState (20C Sch C Line 1 (row a-e) should only be populated MultiStateCorpApport (Filing Status 2 page 1) is populated. | INCORRECT DATA | REJECT |
| AL20C-107 | NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere (20C Sch C Line 1 (row a-e) should only be populated MultiStateCorpApport (Filing Status 2 page 1) is populated. | INCORRECT DATA | REJECT |
| AL20C-108 | NbiNonBusinessIncomeLoss/NetDirectAllocEverywhere (20C Sch C Line 1(rows a-e), Col E) must equal NbiNonBusinessIncomeLoss/GrossAmount (20C Sch C Line 1(rows a-e), Col A) minus NbiNonBusinessIncomeLoss/RelatedExpenses (20C Sch C Line 1(rows a-e), Col C). | MATH ERROR | REJECT |
| AL20C-109 | NbiNonBusinessIncomeLoss/NetDirectAllocState (20C Sch C Line 1 (row a-e) should only be populated MultiStateCorpApport (Filing Status 2 page 1) is populated. | INCORRECT DATA | REJECT |
| AL20C-110 | NbiNonBusinessIncomeLoss/NetDirectAllocState (20C Sch C Line 1(rows a-e), Col F) must equal NbiNonBusinessIncomeLoss/GrossAmountState (20C Sch C Line 1(rows a-e), Col B) minus NbiNonBusinessIncomeLoss/RelatedExpensesState (20C Sch C Line 1(rows a-e), Col D). | MATH ERROR | REJECT |
| AL20C-111 | TotalNbiNetOfRelatedExpense/Everywhere (20C Line 5 & Sch C Line 2 col E) should only be populated MultiStateCorpApport (Filing Status 2 page 1) is populated. | MATH ERROR | REJECT |
| AL20C-112 | TotalNbiNetOfRelatedExpense/instate (20C Line 9 Sch C Line 2 col F should only be populated MultiStateCorpApport (Filing Status 2 page 1) is populated. | MATH ERROR | REJECT |
| AL20C-113 | If PropOther/OtherSpecify is more than 5 characters enter "STMT" and a PDF named SchedDOtherProperty.pdf must be submitted. | MISSING DOCUMENT | REJECT |
| AL20C-114 | IF PropOther/BOYIn is populated PropOther/OtherSpecify must be populated | MISSING DATA | REJECT |
| AL20C-115 | IF PropOther/EOYIn is populated PropOther/OtherSpecify must be populated | MISSING DATA | REJECT |
| AL20C-116 | IF PropOther/BOYAll is populated PropOther/OtherSpecify must be populated | MISSING DATA | REJECT |
| AL20C-117 | IF PropOther/EOYAll is populated PropOther/OtherSpecify must be populated | MISSING DATA | REJECT |
| AL20C-118 | PropTotal/BOYIn must equal the sum of PropInventories/BOYIn, PropLand/BOYIn, PropFurnFixt/BOYIn, PropMachEquip/BOYIn, PropBuild/BOYIn, PropLdbAndIrbAtCost/BOYIn, PropGovernment/BOYIn, PropOther/BOYIn less PropLessConstruction/BOYIn. | MATH ERROR | REJECT |

| Error Code | Rule/Validation | Error Category | Severity |
|------------|---|-----------------------------|----------|
| AL20C-119 | PropTotal/EOYIn must equal the sum of PropInventories/EOYIn, PropLand/EOYIn, PropFurnFixt/EOYIn, PropMachEquip/EOYIn, PropBuild/EOYIn, PropIdbAndIrbAtCost/EOYIn, PropGovernment/EOYIn, PropOther/EOYIn less PropLessConstruction/EOYIn. | MATH ERROR | REJECT |
| AL20C-120 | PropTotal/BOYAll must equal the sum of PropAllventories/BOYAll, PropLand/BOYAll, PropFurnFixt/BOYAll, PropMachEquip/BOYAll, PropBuild/BOYAll, PropIdbAndIrbAtCost/BOYAll, PropGovernment/BOYAll, PropOther/BOYAll less PropLessConstruction/BOYAll. | MATH ERROR | REJECT |
| AL20C-121 | PropTotal/EOYAll must equal the sum of PropAllventories/EOYAll, PropLand/EOYAll, PropFurnFixt/EOYAll, PropMachEquip/EOYAll, PropBuild/EOYAll, PropIdbAndIrbAtCost/EOYAll, PropGovernment/EOYAll, PropOther/EOYAll less PropLessConstruction/EOYAll. | MATH ERROR | REJECT |
| AL20C-122 | AvgOwnedProp/InState must equal the sum of PropTotal/BOYIn and PropTotal/EOYIn divided by 2. | MATH ERROR | REJECT |
| AL20C-123 | AvgOwnedProp/Everywhere must equal the sum of PropTotal/BOYAll and PropTotal/EOYAll divided by 2. | MATH ERROR | REJECT |
| AL20C-124 | AnnualRentOrLease/InState must equal RentOrLeaseExpense/InState multiplied by 8. | MATH ERROR | REJECT |
| AL20C-125 | AnnualRentOrLease/Everywhere must equal RentOrLeaseExpense/Everywhere multiplied by 8. | MATH ERROR | REJECT |
| AL20C-126 | TotalAverageProp/InState must equal the sum of AvgOwnedProp/InState and AnnualRentOrLease/InState. | MATH ERROR | REJECT |
| AL20C-127 | TotalAverageProp/Everywhere must equal the sum of AvgOwnedProp/Everywhere and AnnualRentOrLease/Everywhere. | MATH ERROR | REJECT |
| AL20C-128 | TotalAverageProp/Ratio must equal TotalAverageProp/InState divided by TotalAverageProp/Everywhere. | MATH ERROR | REJECT |
| AL20C-129 | PayPayroll/Ratio must equal PayPayroll/InState divided by PayPayroll/Everywhere. | MATH ERROR | REJECT |
| AL20C-130 | SalesGrossReceipts/InState must equal the sum of SalesDeliveredOrShipped/InState and SalesStateOrigin/InState. | MATH ERROR | REJECT |
| AL20C-131 | If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail must be populated. | MISSING DATA | REJECT |
| AL20C-132 | If SalesOtherBusReceipts/Everywhere has a non-zero value SalesOtherDetail1120Line must be populated. | MISSING DATA | REJECT |
| AL20C-133 | If MultiStateCorpPercentage is populated (Page 1) and SalesGrossReceipts/Everywhere (Form 20C Schedule D-2 line 3a) is greater than \$100,000. | INCORRECT DATA | REJECT |
| AL20C-134 | If MultiStateCorpPercentage is populated TaxDueOnGrossReceipts (20C Sch D-2, Line 4) must equal SalesGrossReceipts/InState(20C Sch D-2, Line 3) multiplied by .0025 otherwise TaxDueOnGrossReceipts (20C Sch D-2, Line 4) should not be used. | MATH ERROR / INCORRECT DATA | REJECT |
| AL20C-135 | One of the following checkboxes must be populated Irc1552Method1, Irc1552Method2, Irc1552Method3, Irc1552NoElection or Irc1552MethodOther. | MISSING DATA | REJECT |
| AL20C-136 | If Irc1552Method1 is populated than 1552Election_Calculations.pdf must be attached. | MISSING DOCUMENT | REJECT |
| AL20C-137 | If Irc1552Method2 is populated than 1552Election_Calculations.pdf must be attached. | MISSING DOCUMENT | REJECT |
| AL20C-138 | If Irc1552Method3 is populated than 1552Election_Calculations.pdf must be attached. | MISSING DOCUMENT | REJECT |
| AL20C-139 | If Irc1552MethodNoElection is populated than 1552Election_Calculations.pdf must be attached. | MISSING DOCUMENT | REJECT |
| AL20C-140 | If Irc1552MethodOther is populated than 1552Election_Calculations.pdf must be attached. | MISSING DOCUMENT | REJECT |
| AL20C-141 | FITApportionmentFactor (20C Sch E Line 4) must equal StateTaxableIncomeAdj (20C Line 10 / Sch E Line 2) divided by FederalTaxableIncomeAdj (20C Line 4 / Sch E Line 3). | MATH ERROR | REJECT |
| AL20C-142 | FITDeductionApportionedToState (20C Sch E Line 5) must equal FedIncTaxDed (20C Sch E Line 1) multiplied by FITApportionmentFactor (20C Sch E Line 4). | MATH ERROR | REJECT |

| Error Code | Rule/Validation | Error Category | Severity |
|------------|--|------------------|----------|
| AL20C-143 | If EntZoneCapCredit (20C Sch F Line 1) has a non-zero value then EnterzoneZoneCredit.pdf must be attached. This PDF should include Schedule EZ, Certificates and all calculations. | MISSING DOCUMENT | REJECT |
| AL20C-144 | NOT USED | | |
| AL20C-145 | NOT USED | | |
| AL20C-146 | NOT USED | | |
| AL20C-147 | NOT USED | | |
| AL20C-148 | If EmployerEducationCrdt (20C Sch F Line 2) has a non-zero value then EmployerEducationCredit.pdf must be attached. This PDF should include a copy of the document of approval along with a detailed schedule computing the credit. | MISSING DOCUMENT | REJECT |
| AL20C-149 | NOT USED | | |
| AL20C-150 | NOT USED | | |
| AL20C-151 | NOT USED | | |
| AL20C-152 | NOT USED | | |
| AL20C-153 | If IncomeTaxCrdt (20C Sch F Line 3) has a non-zero value then IncomeTaxCredit.pdf must be attached. The PDF should include certificate/document of approval, computation of income generated from project, support for amount paid, and computation of the credit. | MISSING DOCUMENT | REJECT |
| AL20C-154 | NOT USED | | |
| AL20C-155 | NOT USED | | |
| AL20C-156 | NOT USED | | |
| AL20C-157 | NOT USED | | |
| AL20C-158 | If TaxIncrementFundPaymentCrdt (20C Sch F Line 4) has a non-zero value then TaxIncrementFundPaymentCredit.pdf must be attached. The PDF should include the document of approval along with proof of payment(s) into the fund relative to corporate income tax and a detailed schedule computing income generated from the project. | MISSING DOCUMENT | REJECT |
| AL20C-159 | NOT USED | | |
| AL20C-160 | NOT USED | | |
| AL20C-161 | NOT USED | | |
| AL20C-162 | If TaxIncrementFundPaymentCrdt (20C Sch F Line 4) has a non-zero value then PDFTaxIncrementFundPaymentCrdt/Description must be populated | MISSING DATA | REJECT |
| AL20C-163 | If CoalTaxCrdt (20C Sch F Line 5) has a non-zero value then CoalTaxCredit.pdf must be attached. The PDF should include a detailed schedule computing the coal tax credit. | MISSING DOCUMENT | REJECT |
| AL20C-164 | NOT USED | | |
| AL20C-165 | NOT USED | | |
| AL20C-166 | NOT USED | | |
| AL20C-167 | NOT USED | | |
| AL20C-168 | If CapitalTaxCrdt (20C Sch F Line 6) has a non-zero value then CapitalTaxCrdtProjectNbr (20C Sch F Line 6) must be populated. | MISSING DATA | REJECT |
| AL20C-169 | If CapitalTaxCrdt (20C Sch F Line 6) has a non-zero value then CapitalTaxCrdtProjectNbr (20C Sch F Line 6) must be populated. | MISSING DATA | REJECT |
| AL20C-170 | If CapitalTaxCrdt (20C Sch F Line 6) has a non-zero value then CapitalTaxCrdt.pdf must be attached. The PDF must include Form AR (Annual Report of Project) and Form K-RCC if applicable. | MISSING DOCUMENT | REJECT |
| AL20C-171 | NOT USED | | |
| AL20C-172 | NOT USED | | |
| AL20C-173 | NOT USED | | |
| AL20C-174 | NOT USED | | |
| AL20C-175 | NOT USED | | |
| AL20C-176 | NOT USED | | |
| AL20C-177 | NOT USED | | |
| AL20C-178 | NOT USED | | |
| AL20C-179 | Required data element OperationsDescription not transmitted | MISSING DATA | REJECT |
| AL20C-180 | Required data element NamePropertyInState not transmitted | MISSING DATA | REJECT |
| AL20C-181 | Required data element OtherStatesCorpOperates not transmitted | MISSING DATA | REJECT |

| Error Code | Rule/Validation | Error Category | Severity |
|------------|--|-------------------|----------|
| AL20C-182 | One of the following checkboxes must be checked AccrualAccountingMethod, CashAccountingMethod or OtherAccountingMethod must be populated | MISSING DATA | REJECT |
| AL20C-183 | NOT USED | | |
| AL20C-184 | NOT USED | | |
| AL20C-185 | NOT USED | | |
| AL20C-186 | NOT USED | | |
| AL20C-187 | NOT USED | | |
| AL20C-188 | NOT USED | | |
| AL20C-189 | NOT USED | | |
| AL20C-190 | NOT USED | | |
| AL20C-191 | NOT USED | | |
| AL20C-192 | NOT USED | | |
| AL20C-193 | NOT USED | | |
| AL20C-194 | NOT USED | | |
| AL20C-195 | Required data element AccountingRecordsLocAddress/Address/AddressLine1 not transmitted | MISSING DATA | REJECT |
| AL20C-196 | Required data element AccountingRecordsLocAddress/USAddress/City not transmitted | MISSING DATA | REJECT |
| AL20C-197 | Required data element AccountingRecordsLocAddress/USAddress/State not transmitted | MISSING DATA | REJECT |
| AL20C-198 | Required data element ContactPerson not transmitted | MISSING DATA | REJECT |
| AL20C-199 | Required data element BusinessTelephoneNumber not transmitted | MISSING DATA | REJECT |
| AL20C-200 | If StateConsolidatedReturn is populated then StateAffiliatedCompanies/SubsidiaryName must be populated | MISSING DATA | REJECT |
| AL20C-201 | If there are more than 100 subsidiary corporations the first 100 should be transmitted in the XML document and an ScheduleAS.pdf must be attached. | MISSING DOCUMENTS | REJECT |
| AL20C-202 | If StateConsolidatedReturn is populated then StateAffiliatedCompanies/SubsidiaryFEIN must be populated | MISSING DATA | REJECT |
| AL20C-203 | If there are more than 100 subsidiary corporations the first 100 should be transmitted in the XML document and an ScheduleAS.pdf must be attached. | MISSING DOCUMENTS | REJECT |
| AL20C-900 | DUPLICATE RETURN | | REJECT |